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ABSTRACT

Used to determine grant rates for state financial support and as an accountability report to citizens, this unit cost report presents data for fiscal year (FY) 1996 on course offerings, enrollments, and costs for Illinois public community colleges. Specifically, data are presented on the following: (1) comparison of FY 1996 net instructional unit cost (NIUC) with previous years; (2) comparison of FY 1996 NIUC, full instructional unit cost, and total institutional unit costs; (3) summary of FY 1996 NIUC by cost categories; (4) FY 1996 indirect instructional support unit cost; (5) FY 1996 NIUC by seven instructional categories; (6) FY 1996 expenditures by function, cost category, and instructional support areas; and (7) NIUC by credit hour. The report indicates that the FY 1996 state average NIUC was $158.92, representing an increase of $11.24 (7.6%) from FY 1995. The full instructional unit cost was $166.70, while the total instructional unit cost was $180.91. For cost categories comprising instruction, the average unit cost for direct salaries was $59.19, compared to $11.21 for direct department costs, $2.29 for direct equipment costs, $65.79 allocated indirect costs, $19.85 for operation and maintenance costs, and $.58 for building rental costs. For support services, the average academic administration and planning cost was $11.04, compared to $8.60 for learning resources, $14.62 for student services, $5.08 for administrative data processing, $14.05 for general administration, $.52 for auxiliary services, and $11.89 for general institutional costs. (HAA)

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Fiscal Year 1996 Unit Cost Report

for the
Illinois Public Community Colleges

ED 402 989

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HIGHLIGHTS OF THE FISCAL YEAR 1996 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1996 state average net instructional unit cost in the public community college system in Illinois was $158.92. This represents an increase of $11.24 (7.6 percent) from the fiscal year 1995 state average of $147.68. Net instructional unit costs from fiscal year 1991 through fiscal year 1996 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1996 state average unit cost measures calculated in this study were:

net instructional unit cost	$158.92
full instructional unit cost	$166.70
total institutional unit cost	$180.91

(See pages 5 and 6 for details.)

3. The fiscal year 1996 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	$59.19
direct department cost	$11.21
direct equipment cost	$2.29
allocated indirect cost	$65.79
operation and maintenance cost	$19.85
building rental cost	$.58

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1996 were as follows:

academic administration and planning cost	$11.04
learning resources cost	$8.60
student services cost	$14.62
administrative data processing cost	$5.08
general administration cost	$14.05
auxiliary services cost	$.52
general institutional cost	$11.89

(See pages 9 and 10 for details.)

5. The *Fiscal Year 1996 Unit Cost Study* analyzed unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unit cost for each funding category is shown below:

Baccalaureate and General Academic	$160.25
Business Occupational	$173.89
Technical Occupational	$195.69
Health Occupational	$217.23
Remedial Education	$146.55
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	$116.15

(See pages 11 and 12 for details.)

6. Public service expenditures increased $1.7 million in fiscal year 1996 to $85.9 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

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FISCAL YEAR 1996 UNIT COST REPORT FOR THE ILLINOIS PUBLIC COMMUNITY COLLEGES

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INTRODUCTION

The *Unit Cost Study* is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the *Unit Cost Study*. The *Unit Cost Study* also provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges.

The ICCB has developed a *Unit Cost Study Manual* which provides detailed procedures for conducting the *Unit Cost Study*. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of occupational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The *Unit Cost Study* consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The *Unit Cost Study* computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of course work. (Any college on the quarter system converts quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The *Unit Cost Study* includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is included in Appendix B which lists the fiscal year 1996 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college. The same report also is available **upon request** by peer groups identified below.

Peer Group I: Carl Sandburg College, Shawnee Community College, Southeastern Illinois College, Spoon River College, State Community College, and John Wood Community College.

Peer Group II: Danville Area Community College, Highland Community College, Kaskaskia College, Kishwaukee College, Rend Lake College, and Sauk Valley Community College.

Peer Group III: Illinois Eastern Community Colleges, Illinois Valley Community College, Kankakee Community College, Lake Land College, Lewis & Clark Community College, John A. Logan College, and McHenry County College.

Peer Group IV: Belleville Area College, Black Hawk College, Illinois Central College, Lincoln Land Community College, Parkland College, Richland Community College, and Rock Valley College.

Peer Group V: Elgin Community College, Morton College, Prairie State College, South Suburban College, and Waubonsee Community College.

Peer Group VI: Richard J. Daley College, Kennedy-King College, Malcolm X College, Olive-Harvey College, Harry S Truman College, Harold Washington College, and Wilbur Wright College.

Peer Group VII: College of DuPage, William Rainey Harper College, Joliet Junior College, College of Lake County, Moraine Valley Community College, Oakton Community College, and Triton College.

Section I

COMPARISON OF FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the *Fiscal Year 1996 Unit Cost Study* show that the state average net instructional unit cost in the public community colleges of Illinois has increased from $147.68 in fiscal year 1995 to $158.92 in fiscal year 1996, an increase of $11.24 (7.6 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1991.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1990

	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1995
Average Net Instructional Unit Cost	$121.74	$123.44	$126.88	$136.09	$147.68	$158.92
Percent Change from Previous Year	+4.8%	+1.4%	+3.4%	+7.3%	+8.5%	+7.6%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1991. Fiscal year 1991 was the final year Black Hawk College-East Campus functioned as a separate college. Although modifications have been made to the unit cost study, the comparability of instructional costs from year to year has been preserved.

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Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996
522	BELLEVILLE	$103.48	$105.82	$106.73	$115.93	$125.33	$133.82
503	BLACK HAWK	127.88	130.94	141.07	142.18	159.55	162.45
	EAST	160.34					
	QUAD CITIES	123.00					
508	CHICAGO	109.06	108.75	114.61	117.08	135.91	154.72
	CITY-WIDE	96.92	98.77	120.08			
	DALEY	121.05	123.14	141.60	126.79	152.58	141.92
	KENNEDY-KING	106.75	99.11	112.86	110.60	163.16	211.20
	MALCOLM X	98.68	97.42	92.70	101.73	119.67	135.27
	OLIVE HARVEY	107.37	112.58	118.69	131.97	149.32	166.70
	TRUMAN	102.02	101.52	101.94	107.78	122.03	133.25
	WASHINGTON	144.34	144.83	148.13	135.42	136.57	177.07
	WILBUR WRIGHT	131.27	127.23	122.91	127.13	136.03	156.83
507	DANVILLE	135.58	120.35	129.93	143.97	170.47	185.04
502	DUPAGE	110.63	120.35	124.26	134.86	143.55	148.46
509	ELGIN	129.03	133.46	138.97	144.08	161.87	158.84
512	HARPER	158.78	161.06	163.08	178.72	160.70	220.69
540	HEARTLAND					154.98	169.44
519	HIGHLAND	122.28	131.08	143.01	140.88	158.04	181.66
514	ILLINOIS CENTRAL	124.92	124.83	133.16	152.64	149.11	143.51
529	ILLINOIS EASTERN	84.56	85.63	85.37	93.40	98.04	105.67
	FRONTIER	67.53	98.27	62.69	75.06	75.50	90.48
	LINCOLN TRAIL	111.75	104.07	103.93	114.64	117.53	124.89
	OLNEY CENTRAL	111.64	78.24	101.98	105.90	117.30	128.29
	WABASH VALLEY	66.89	64.91	77.32	83.15	87.29	90.06
513	ILLINOIS VALLEY	111.11	111.82	118.81	128.77	139.88	155.35
525	JOLIET	142.08	143.86	145.15	158.98	178.19	194.66
520	KANKAKEE	95.39	93.29	92.69	102.81	104.19	104.92
501	KASKASKIA	110.66	112.59	111.56	123.75	131.50	136.10
523	KISHWAUKEE	134.01	123.83	131.17	144.26	150.88	153.25
532	LAKE COUNTY	152.45	162.59	157.02	181.14	187.18	195.85
517	LAKE LAND	99.53	102.05	103.17	126.53	133.67	132.56
536	LEWIS & CLARK	103.96	98.82	109.91	124.33	143.38	141.78
526	LINCOLN LAND	123.39	116.48	117.79	132.62	142.43	154.95
530	LOGAN	106.18	119.28	111.12	124.19	127.47	143.69
528	MC HENRY	151.84	132.52	134.45	143.67	149.23	154.38
524	MORAINE VALLEY	137.39	159.83	136.17	160.72	164.54	174.17
527	MORTON	140.20	141.87	145.58	155.63	153.54	163.19
535	OAKTON	134.13	132.92	127.85	133.86	150.05	150.86
505	PARKLAND	137.44	125.15	146.46	154.08	169.00	176.44
515	PRAIRIE STATE	122.63	125.97	133.69	143.42	156.65	160.24
521	REND LAKE	112.98	99.83	120.32	120.69	132.82	132.50
537	RICHLAND	132.99	114.97	113.07	134.40	158.23	175.79
511	ROCK VALLEY	133.76	138.16	147.55	151.39	162.88	172.64
518	SANDBURG	122.93	124.45	130.58	130.58	163.17	163.17
506	SAUK VALLEY	127.63	134.54	138.56	154.96	164.82	200.45
531	SHAWNEE	111.53	116.51	70.54	136.07	161.85	170.32
510	SOUTH SUBURBAN	128.96	129.71	133.81	141.00	162.52	164.81
533	SOUTHEASTERN	108.78	114.70	120.55	127.15	138.40	143.79
534	SPOON RIVER	130.04	116.30	119.20	127.38	127.63	156.13
601	STATE COMM. COLL.	160.09	189.53	154.71	DNA	155.79	155.79
504	TRITON	146.59	149.00	154.41	160.88	158.98	154.35
516	WAUBONSEE	137.49	150.74	163.18	158.89	162.14	185.91
539	WOOD	137.86	140.43	147.42	162.90	176.48	182.77
	STATE AVERAGES	$121.74	$123.44	$126.88	$136.09	$147.88	$158.95

Section II

FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST, FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB *Unit Cost Study*: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding plan, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the 80 percent federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges; however, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of Appendix A.

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, rose to $85,931,790. This is an increase of 2.0 percent from fiscal year 1995.

Table 3

COMPARISON OF FISCAL YEAR 1996 UNIT COST BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	$158.92	$4,768
Full Instructional Cost	$166.70	$5,001
Total Institutional Cost	$180.91	$5,427

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Table 4

FISCAL YEAR 1996 UNIT COST BY TYPE OF COST AND FUNCTION IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	214,425	$133.82	$0.85	$5.12	$1.47	$141.26	$0.00	$20.93	$162.19
503	BLACK HAWK	155,179	162.45	1.48	0.08	0.66	164.67	0.00	15.11	179.78
508	CHICAGO	1,395,402	154.72	1.19	0.35	4.90	161.16	0.00	5.12	166.28
507	DANVILLE	53,312	185.04	3.20	0.63	2.27	191.14	0.00	35.00	226.14
502	DUPAGE	457,389	148.46	3.02	2.33	3.39	157.20	0.00	16.77	173.97
509	ELGIN	141,886	158.84	1.08	7.92	4.14	171.98	0.90	30.27	203.15
512	HARPER	228,548	220.69	0.53	4.85	2.87	228.94	0.00	28.85	257.79
540	HEARTLAND	48,144	169.44	5.84	6.51	0.36	182.15	0.00	7.39	189.54
519	HIGHLAND	47,385	181.66	2.32	8.81	6.19	198.98	0.00	18.93	217.91
514	ILLINOIS CENTRAL	198,760	143.51	0.61	21.44	4.54	170.10	0.00	15.86	185.96
529	ILLINOIS EASTERN	134,290	105.67	2.61	0.68	3.02	111.98	0.00	11.53	123.51
513	ILLINOIS VALLEY	70,858	155.35	2.23	0.00	4.34	161.92	0.00	35.06	196.98
525	JOLIET	172,036	194.66	1.43	2.49	0.68	199.26	0.00	18.00	217.26
520	KANKAKEE	97,592	104.92	1.19	4.86	2.49	113.46	0.00	32.91	146.37
501	KASKASKIA	71,635	136.10	3.19	0.05	0.00	139.34	0.00	5.79	145.13
523	KISHWAUKEE	59,000	153.25	0.00	0.00	0.00	153.25	0.64	6.85	160.74
532	LAKE COUNTY	184,447	195.85	1.20	5.20	5.60	207.85	0.00	21.53	229.38
517	LAKE LAND	108,877	132.56	0.52	8.06	2.24	143.38	0.00	9.83	153.21
536	LEWIS & CLARK	96,463	141.78	1.94	7.61	3.28	154.61	0.00	15.65	170.26
526	LINCOLN LAND	138,071	154.95	0.60	1.51	0.74	157.80	0.00	10.97	168.77
530	LOGAN	111,397	143.69	0.48	2.77	2.15	149.09	0.00	9.49	158.58
528	MC HENRY	86,219	154.38	1.39	1.74	4.05	161.56	0.00	19.45	181.01
524	MORAINE VALLEY	219,862	174.17	0.61	6.42	0.10	181.30	0.00	7.08	188.38
527	MORTON	60,836	163.19	2.11	0.69	0.80	166.79	0.00	8.47	175.26
535	OAKTON	203,385	150.86	1.10	1.93	3.31	157.20	0.00	19.79	176.99
505	PARKLAND	156,641	176.44	0.85	5.90	3.40	186.39	0.00	19.31	205.70
515	PRAIRIE STATE	84,387	160.24	1.35	4.84	5.92	172.35	0.00	15.22	187.57
521	REND LAKE	75,953	132.50	1.46	1.53	0.00	135.49	0.00	22.50	157.99
537	RICHLAND	53,401	175.79	2.03	0.09	1.89	179.80	0.00	11.83	191.63
511	ROCK VALLEY	126,611	172.64	1.00	0.68	1.83	176.15	0.00	29.22	205.37
518	SANDBURG	52,890	163.17	1.87	8.95	0.32	174.31	0.00	13.80	188.11
506	SAUK VALLEY	45,280	200.45	4.77	0.48	2.32	208.02	0.00	6.67	214.69
531	SHAWNEE	45,726	170.32	0.86	5.69	0.00	176.87	0.00	5.72	182.59
510	SOUTH SUBURBAN	145,479	164.81	0.57	4.80	1.67	171.85	0.00	12.38	184.23
533	SOUTHEASTERN	67,674	143.79	0.59	0.00	1.27	145.65	0.00	4.82	150.47
534	SPOON RIVER	37,036	156.13	2.22	0.02	2.62	160.99	0.00	18.40	179.39
601	STATE COMM. COLL.	26,326	155.79	10.46	0.54	4.97	171.76	0.00	25.25	197.01
504	TRITON	249,672	154.35	1.24	1.87	1.07	158.53	0.00	5.83	164.36
516	WAUBONSEE	103,030	185.91	1.43	8.83	1.99	198.16	1.00	14.61	213.77
539	WOOD	38,998	182.77	1.44	2.90	2.00	189.11	0.00	25.29	214.40
	STATE AVERAGES	6,064,502	$158.92	$1.42	$3.38	$2.98	$166.70	$0.04	$14.17	$180.91

Section III

FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1996 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of Appendix A.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	$ 59.19	$1,776
Direct Instructional Departmental Cost	11.21	336
Direct Instructional Equipment Cost	2.29	69
Allocated Cost	65.79	1,974
Operation and Maintenance Cost	19.85	596
Building Rental Cost	.58	17
NET INSTRUCTIONAL COST	$158.92	$4,768

Table 6

FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	BELLEVILLE	214,425	$47.00	$13.65	$2.43	$55.03	$15.08	$0.62	$133.82
503	BLACK HAWK	155,179	53.93	5.02	0.02	86.28	17.20	0.00	162.45
508	CHICAGO	1,395,402	57.29	10.42	0.75	63.84	21.85	0.57	154.72
507	DANVILLE	53,312	59.13	11.65	11.99	75.97	25.77	0.54	185.04
502	DUPAGE	457,389	65.41	8.75	1.57	55.37	16.95	0.42	148.46
509	ELGIN	141,886	74.21	4.48	1.66	56.18	22.28	0.03	158.84
512	HARPER	228,548	81.04	3.71	0.02	96.73	39.18	0.00	220.69
540	HEARTLAND	48,144	50.65	18.90	13.98	69.25	8.47	8.20	169.44
519	HIGHLAND	47,385	69.15	9.98	8.64	72.00	21.13	0.76	181.66
514	ILLINOIS CENTRAL	198,760	54.05	20.52	0.33	52.68	15.92	0.00	143.51
529	ILLINOIS EASTERN	134,290	41.71	12.91	1.64	35.13	14.27	0.00	105.67
513	ILLINOIS VALLEY	70,858	55.09	14.93	1.47	55.91	27.95	0.00	155.35
525	JOLIET	172,036	62.62	12.60	7.41	86.74	24.33	0.95	194.66
520	KANKAKEE	97,592	41.14	15.53	2.71	30.86	13.31	1.38	104.92
501	KASKASKIA	71,635	52.86	11.52	2.25	54.24	14.97	0.26	136.10
523	KISHWAUKEE	59,000	64.51	6.75	2.62	57.70	21.66	0.02	153.25
532	LAKE COUNTY	184,447	78.22	12.05	2.37	82.46	19.40	1.35	195.85
517	LAKE LAND	108,877	46.91	13.20	2.07	57.07	13.26	0.06	132.56
536	LEWIS & CLARK	96,463	55.29	8.10	2.31	53.95	21.55	0.58	141.78
526	LINCOLN LAND	138,071	61.96	9.76	3.02	63.41	15.42	1.38	154.95
530	LOGAN	111,397	51.63	4.28	2.44	69.41	15.76	0.16	143.69
528	MC HENRY	86,219	51.11	23.44	1.60	62.72	15.15	0.37	154.38
524	MORAINE VALLEY	219,862	63.01	16.61	3.08	71.66	19.81	0.00	174.17
527	MORTON	60,836	57.32	6.63	1.75	65.95	31.45	0.09	163.19
535	OAKTON	203,385	66.93	16.26	0.57	49.61	14.28	3.22	150.86
505	PARKLAND	156,641	64.98	6.87	3.93	82.86	17.65	0.17	176.44
515	PRAIRIE STATE	84,387	59.67	11.95	3.04	62.06	23.51	0.00	160.24
521	REND LAKE	75,953	55.78	5.53	1.09	55.42	14.67	0.00	132.50
537	RICHLAND	53,401	61.69	8.34	2.80	86.58	16.39	0.00	175.79
511	ROCK VALLEY	126,611	57.18	27.25	2.37	67.87	17.67	0.30	172.64
518	SANDBURG	52,890	61.75	13.08	3.94	67.93	16.28	0.19	163.17
506	SAUK VALLEY	45,280	56.63	11.86	3.73	108.68	19.55	0.00	200.45
531	SHAWNEE	45,726	51.75	6.10	22.90	68.69	20.87	0.00	170.32
510	SOUTH SUBURBAN	145,479	54.12	14.03	3.81	71.51	20.99	0.35	164.81
533	SOUTHEASTERN	67,674	54.95	6.20	2.16	66.80	13.23	0.45	143.79
534	SPOON RIVER	37,036	57.14	3.81	1.70	75.48	17.65	0.35	156.13
601	STATE COMM. COLL.	26,326	54.70	10.31	0.00	72.62	18.16	0.00	155.79
504	TRITON	249,672	56.81	9.66	2.45	63.33	21.79	0.31	154.35
516	WAUBONSEE	103,030	56.38	9.16	4.48	92.82	23.08	0.00	185.91
539	WOOD	38,998	57.94	18.24	3.64	89.17	10.14	3.63	182.77
	STATE AVERAGES	6,064,502	$59.19	$11.21	$2.29	$65.79	$19.85	$0.58	$158.92

Section IV

FISCAL YEAR 1996 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1996 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of learning resources, student services, administrative data processing, general administration, general institutional services, academic administration and planning, and subsidy for auxiliary services. The costs of learning resources, student services, administrative data processing, general administration, and general institutional services are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (e.g., bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, costs for them are not included.

Total expenditures for each of the indirect instructional support categories are shown for each community college district in Table A-3 of Appendix A.

Table 7

SUMMARY OF FISCAL YEAR 1996 STATE AVERAGE UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	$11.04	$ 331
Learning Resources	8.60	258
Student Services	14.62	439
Administrative Data Processing	5.08	152
General Administration	14.05	422
Auxiliary Services (subsidy only)	.52	16
General Institutional	11.89	357
TOTALS	$65.79	$1,975

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Table 8

FISCAL YEAR 1996 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	214,425	$10.11	$5.31	$14.12	$2.41	$7.85	$1.75	$13.48	$55.03
503	BLACK HAWK	155,179	30.57	5.47	15.27	6.10	16.36	0.00	12.50	86.28
508	CHICAGO	1,395,402	9.58	12.89	11.10	3.23	26.50	0.00	0.55	63.84
507	DANVILLE	53,312	17.13	7.14	17.23	4.28	13.21	2.60	14.36	75.97
502	DUPAGE	457,389	5.26	10.04	10.04	6.76	11.63	0.00	11.63	55.37
509	ELGIN	141,886	16.52	6.93	14.89	5.79	4.77	0.73	6.56	56.18
512	HARPER	228,548	16.65	8.48	19.64	14.53	7.96	0.00	29.48	96.73
540	HEARTLAND	48,144	5.34	14.79	14.60	9.89	15.37	0.00	9.26	69.25
519	HIGHLAND	47,385	9.25	6.88	22.76	6.10	13.15	0.00	13.88	72.00
514	ILLINOIS CENTRAL	198,760	3.41	6.66	13.43	1.97	9.80	0.00	17.42	52.68
529	ILLINOIS EASTERN	134,290	5.28	3.08	4.92	1.82	10.85	0.00	9.19	35.13
513	ILLINOIS VALLEY	70,858	4.36	6.75	10.06	5.23	8.86	2.98	17.67	55.91
525	JOLIET	172,036	32.81	4.49	11.74	3.57	10.32	0.00	23.82	86.74
520	KANKAKEE	97,592	4.46	4.60	10.03	2.30	7.08	0.00	2.36	30.86
501	KASKASKIA	71,635	14.44	4.85	10.40	3.83	5.93	0.94	13.86	54.24
523	KISHWAUKEE	59,000	15.36	6.83	10.84	5.02	7.96	0.00	11.69	57.70
532	LAKE COUNTY	184,447	6.36	14.84	16.10	11.26	13.60	0.00	20.29	82.46
517	LAKE LAND	108,877	23.81	2.71	8.05	5.13	4.39	2.70	10.28	57.07
536	LEWIS & CLARK	96,463	8.20	3.63	21.12	1.82	7.87	0.00	11.31	53.95
526	LINCOLN LAND	138,071	12.42	5.13	16.91	6.67	7.80	1.42	13.05	63.41
530	LOGAN	111,397	11.21	6.47	24.06	1.68	7.42	3.97	14.60	69.41
528	MC HENRY	86,219	1.84	13.35	17.09	2.32	12.68	1.32	14.10	62.72
524	MORAINE VALLEY	219,862	6.59	4.32	19.18	7.77	11.79	0.00	22.00	71.66
527	MORTON	60,836	9.43	6.48	13.44	8.93	12.97	2.99	11.71	65.95
535	OAKTON	203,385	6.06	11.17	13.72	3.19	8.96	0.00	6.51	49.61
505	PARKLAND	156,641	16.61	10.92	25.40	3.88	13.02	0.00	13.02	82.86
515	PRAIRIE STATE	84,387	5.64	9.40	13.38	3.69	15.24	0.00	14.71	62.06
521	REND LAKE	75,953	15.55	3.52	13.63	1.63	8.01	0.74	12.33	55.42
537	RICHLAND	53,401	15.48	9.12	25.47	2.54	17.38	1.52	15.08	86.58
511	ROCK VALLEY	126,611	9.17	8.18	12.42	5.07	12.14	3.10	17.79	67.87
518	SANDBURG	52,890	4.63	9.32	8.45	4.36	10.45	0.00	30.72	67.93
506	SAUK VALLEY	45,280	22.68	5.85	21.73	2.72	15.20	0.00	40.50	108.68
531	SHAWNEE	45,726	9.64	7.48	25.69	4.67	7.67	2.23	11.32	68.69
510	SOUTH SUBURBAN	145,479	9.97	2.98	24.62	4.11	8.96	0.00	20.86	71.51
533	SOUTHEASTERN	67,674	18.57	7.52	19.11	1.81	7.23	5.30	7.27	66.80
534	SPOON RIVER	37,036	21.59	6.63	15.11	4.29	10.77	1.48	15.61	75.48
601	STATE COMM. COLL.	26,326	20.15	9.60	14.61	4.75	15.36	0.00	8.15	72.62
504	TRITON	249,672	10.34	4.85	15.31	8.47	6.57	0.00	17.78	63.33
516	WAUBONSEE	103,030	10.11	11.18	27.34	13.59	17.08	0.00	13.53	92.82
539	WOOD	38,998	5.65	7.05	28.06	6.36	20.32	0.00	21.73	89.17
	STATE AVERAGES	6,064,502	$11.04	$8.60	$14.62	$5.08	$14.05	$0.52	$11.89	$65.79

Section V

FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST BY FUNDABLE INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each instructional category. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories*. Table 10 displays the unit cost in each of the instructional categories for each community college district in Illinois.

Multicampus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multicampus districts as single-campus districts since the allocation of all indirect costs to instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST BY FUNDABLE INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	$160.25	$4,808
Business Occupational	173.89	5,217
Technical Occupational	195.69	5,870
Health Occupational	217.23	6,517
Remedial Education	146.55	4,397
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	116.15	3,485
All Fundable Instruction Areas*	$158.92	$4,768

*General studies hours are no longer included for state reimbursement.

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Table 10

FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST BY FUNDABLE INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Average
522	BELLEVILLE	$121.50	$136.99	$162.40	$205.79	$121.70	$126.64	$133.82
503	BLACK HAWK	164.16	153.12	191.80	235.12	153.14	124.51	162.45
508	CHICAGO	210.08	217.76	215.47	211.28	146.80	112.28	154.72
507	DANVILLE	167.80	211.61	257.48	249.46	161.13	166.74	185.04
502	DUPAGE	142.69	162.60	168.42	237.79	119.56	125.56	148.46
509	ELGIN	150.82	187.15	205.99	265.22	142.33	96.20	158.84
512	HARPER	210.52	226.78	265.31	366.22	207.58	201.60	220.69
540	HEARTLAND	164.87	163.80	208.04	229.01	147.07	288.12	169.44
519	HIGHLAND	182.29	210.02	226.96	201.37	132.98	170.36	181.66
514	ILLINOIS CENTRAL	130.13	147.42	182.16	213.37	135.84	128.58	143.51
529	ILLINOIS EASTERN	99.94	104.69	114.97	113.74	140.11	54.83	105.67
513	ILLINOIS VALLEY	155.04	142.01	153.49	212.86	141.08	120.40	155.35
525	JOLIET	176.57	207.53	271.75	282.17	172.71	150.28	194.66
520	KANKAKEE	106.98	112.61	175.94	187.53	97.83	67.79	104.92
501	KASKASKIA	123.26	147.70	162.52	176.58	118.90	94.13	136.10
523	KISHWAUKEE	129.54	157.51	240.76	210.84	140.42	156.09	153.25
532	LAKE COUNTY	191.93	213.84	233.06	318.05	175.53	139.33	195.85
517	LAKE LAND	122.94	134.39	146.32	187.96	120.75	94.65	132.56
536	LEWIS & CLARK	130.04	159.27	174.13	233.36	118.15	124.20	141.76
526	LINCOLN LAND	148.03	124.04	162.11	264.93	149.42	205.06	154.95
530	LOGAN	134.57	155.76	182.56	187.75	149.46	105.32	143.69
528	MC HENRY	149.22	184.13	211.23	176.15	146.41	114.36	154.38
524	MORAINE VALLEY	165.56	189.66	299.43	250.13	130.64	119.78	174.17
527	MORTON	162.83	195.55	230.97	266.08	121.26	124.59	163.19
535	OAKTON	152.35	184.83	182.03	227.81	128.12	102.35	150.86
505	PARKLAND	163.78	171.46	202.46	287.05	164.26	147.83	176.44
515	PRAIRIE STATE	147.61	140.81	196.10	248.01	136.84	158.29	160.24
521	REND LAKE	110.17	139.35	167.38	172.15	98.11	195.36	132.50
537	RICHLAND	172.15	185.11	228.36	188.71	163.64	138.21	175.79
511	ROCK VALLEY	162.72	174.48	243.80	194.93	137.54	108.62	172.64
518	SANDBURG	147.63	173.03	183.01	192.78	141.20	203.75	163.17
506	SAUK VALLEY	188.94	189.59	228.77	324.68	180.22	163.97	200.45
531	SHAWNEE	157.08	192.37	232.55	183.29	122.45	190.53	170.32
510	SOUTH SUBURBAN	166.57	174.31	205.84	205.73	158.77	119.01	164.81
533	SOUTHEASTERN	137.60	152.35	169.89	158.10	135.39	93.67	143.79
534	SPOON RIVER	137.59	215.03	219.71	166.24	120.70	203.25	156.13
601	STATE COMM. COLLEGE	150.68	172.69	149.77	179.29	173.66	139.46	155.79
504	TRITON	150.48	146.85	194.66	189.29	155.78	100.78	154.35
516	WAUBONSEE	180.70	208.59	252.94	237.84	166.38	154.91	185.91
539	WOOD	167.96	179.14	218.20	258.60	176.51	157.48	182.77
	STATE AVERAGES	$160.23	$173.89	$195.69	$217.23	$146.51	$116.15	$158.92

APPENDIX A

Total Expenditures Reports

Illinois Community College Board

Table A-1

FISCAL YEAR 1996 UNIT COST BY TYPE OF COST AND FUNCTION IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	214,425	$28,694,827	$182,645	$1,096,904	$315,203	$30,289,579	$0	$4,488,439	$34,778,018
503	BLACK HAWK	155,179	25,208,700	229,639	12,463	102,085	25,552,887	0	2,344,851	27,897,738
508	CHICAGO	1,395,402	215,899,942	1,657,886	492,848	6,834,420	224,885,096	0	7,144,522	232,029,618
507	DANVILLE	53,312	9,864,870	170,808	33,444	121,080	10,190,202	0	1,866,066	12,056,268
502	DUPAGE	457,389	67,905,257	1,380,521	1,065,584	1,551,511	71,902,853	0	7,671,068	79,573,921
509	ELGIN	141,886	22,537,488	153,753	1,124,120	587,960	24,403,321	128,239	4,294,919	28,826,479
512	HARPER	228,548	50,438,418	120,351	1,107,588	656,069	52,322,426	0	6,593,452	58,915,878
540	HEARTLAND	48,144	8,157,516	281,345	313,581	17,222	8,769,664	0	355,835	9,125,499
519	HIGHLAND	47,385	8,608,104	109,863	417,229	293,189	9,428,385	0	897,145	10,325,530
514	ILLINOIS CENTRAL	198,760	28,523,069	120,651	4,261,918	902,753	33,808,391	0	3,152,930	36,961,321
529	ILLINOIS EASTERN	134,290	14,191,059	350,962	91,438	405,722	15,039,181	0	1,548,458	16,587,639
513	ILLINOIS VALLEY	70,858	11,008,054	158,240	0	307,818	11,474,112	0	2,484,252	13,958,364
525	JOLIET	172,036	33,488,487	245,741	428,382	117,099	34,279,709	0	3,097,402	37,377,111
520	KANKAKEE	97,592	10,239,562	116,092	474,558	243,245	11,073,457	0	3,211,725	14,285,182
501	KASKASKIA	71,635	9,749,672	228,359	3,894	0	9,981,925	0	414,606	10,396,531
523	KISHWAUKEE	59,000	9,041,909	0	0	0	9,041,909	37,629	403,856	9,483,394
532	LAKE COUNTY	184,447	38,123,295	222,224	959,803	1,032,100	38,337,422	0	3,971,446	42,308,868
517	LAKE LAND	108,877	14,433,186	56,115	877,544	243,752	15,610,597	0	1,070,688	16,681,285
536	LEWIS & CLARK	96,463	13,676,601	187,213	733,614	316,857	14,914,285	0	1,509,967	16,424,252
526	LINCOLN LAND	138,071	21,393,774	83,160	208,927	101,488	21,787,349	0	1,514,584	23,301,933
530	LOGAN	111,397	16,006,784	53,123	308,717	239,269	16,607,893	0	1,057,647	17,665,540
528	MC HENRY	86,219	13,310,884	119,781	149,764	348,868	13,929,297	0	1,677,032	15,606,329
524	MORAINE VALLEY	219,862	38,293,373	134,523	1,411,775	21,989	39,861,660	0	1,557,630	41,419,290
527	MORTON	60,836	9,927,595	128,365	41,989	48,966	10,146,915	0	515,088	10,662,003
535	OAKTON	203,385	30,682,530	224,639	392,659	672,593	31,972,421	0	4,025,888	35,998,309
505	PARKLAND	156,641	27,638,332	101,545	924,645	532,477	29,196,999	0	3,024,800	32,221,799
515	PRAIRIE STATE	84,387	13,522,063	114,171	408,021	499,851	14,544,106	0	1,284,591	15,828,697
521	REND LAKE	75,953	10,083,580	110,985	116,330	0	10,290,895	0	1,708,693	11,999,588
537	RICHLAND	53,401	9,387,600	108,272	4,991	101,024	9,601,887	0	631,956	10,233,843
511	ROCK VALLEY	126,611	21,858,328	126,022	86,551	231,560	22,302,461	0	3,698,348	26,001,809
518	SANDBURG	52,890	8,630,185	98,740	473,179	16,847	9,218,951	0	729,673	9,948,624
506	SAUK VALLEY	45,280	9,076,353	216,193	21,663	104,988	9,419,197	0	302,135	9,721,332
531	SHAWNEE	45,726	7,787,982	39,436	260,369	0	8,087,787	0	261,529	8,349,316
510	SOUTH SUBURBAN	145,479	23,975,930	82,238	698,903	243,158	25,000,229	0	1,801,554	26,801,783
533	SOUTHEASTERN	67,674	9,730,906	39,655	0	85,687	9,856,248	0	326,193	10,182,441
534	SPOON RIVER	37,036	5,782,464	82,116	561	97,164	5,962,305	0	681,288	6,643,593
601	STATE COMM. COLL.	26,326	4,101,212	275,289	14,222	130,940	4,521,663	0	664,733	5,186,396
504	TRITON	249,672	38,536,249	308,600	466,878	267,634	39,579,361	0	1,454,431	41,033,792
516	WAUBONSEE	103,030	19,154,645	147,341	910,089	204,984	20,417,059	102,532	1,505,004	22,024,595
539	WOOD	38,998	7,127,742	56,003	112,984	78,000	7,374,729	0	986,366	8,361,095
	STATE TOTALS	6,064,502	$963,778,527	$8,622,605	$20,508,109	$18,075,572	$1,010,984,813	$268,400	$85,931,790	$1,097,185,003

Illinois Community College Board

Table A-2

FISCAL YEAR 1996 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	BELLEVILLE	214,425	10,078,786	2,927,323	521,977	11,799,796	3,233,971	132,974	28,694,827
503	BLACK HAWK	155,179	8,369,052	778,235	2,389	13,389,206	2,669,818	0	25,208,700
508	CHICAGO	1,395,402	79,935,720	14,539,060	1,046,740	89,089,180	30,489,092	800,150	215,899,942
507	DANVILLE	53,312	3,152,386	620,976	639,366	4,049,902	1,373,710	28,530	9,864,870
502	DUPAGE	457,389	29,915,957	4,003,915	718,469	25,324,540	7,752,386	189,990	67,905,257
509	ELGIN	141,866	10,529,374	635,322	235,530	7,971,236	3,161,399	4,627	22,537,488
512	HARPER	226,548	16,522,645	847,764	4,815	22,107,631	8,955,563	0	50,438,418
540	HEARTLAND	48,144	2,438,547	909,934	672,919	3,333,766	407,667	394,683	8,157,516
519	HIGHLAND	47,385	3,276,693	472,801	409,228	3,411,887	1,001,361	36,134	8,608,104
514	ILLINOIS CENTRAL	198,760	10,743,957	4,078,603	65,142	10,470,268	3,165,099	0	28,523,069
529	ILLINOIS EASTERN	134,290	5,601,413	1,734,284	220,696	4,716,266	1,916,400	0	14,191,059
513	ILLINOIS VALLEY	70,858	3,903,852	1,058,011	103,829	3,961,936	1,980,426	0	11,008,054
525	JOLIET	172,036	10,773,745	2,167,926	1,275,262	14,923,087	4,185,513	162,954	33,488,487
520	KANKAKEE	97,592	4,015,361	1,515,256	264,231	3,011,477	1,299,031	134,206	10,239,562
501	KASKASKIA	71,635	3,786,511	824,885	161,243	3,885,588	1,072,727	18,718	9,749,672
523	KISHWAUKEE	59,000	3,806,306	398,235	154,343	3,404,005	1,277,662	1,356	9,041,909
532	LAKE COUNTY	184,447	14,427,892	2,223,341	436,510	15,206,590	3,578,397	248,565	36,123,295
517	LAKE LAND	108,877	5,107,510	1,437,267	225,527	6,213,250	1,443,252	6,380	14,433,186
536	LEWIS & CLARK	96,463	5,332,996	781,508	222,945	5,203,994	2,079,067	56,091	13,676,601
526	LINCOLN LAND	138,071	8,554,586	1,348,261	416,554	8,755,301	2,129,021	190,051	21,393,774
530	LOGAN	111,397	5,751,221	476,260	272,070	7,732,212	1,755,214	19,807	16,006,784
528	MC HENRY	86,219	4,406,454	2,021,201	137,956	5,407,473	1,306,077	31,723	13,310,884
524	MORAINE VALLEY	219,862	13,853,610	3,651,577	677,213	15,754,448	4,356,525	0	38,293,373
527	MORTON	60,836	3,487,154	403,310	106,301	4,012,331	1,913,062	5,417	9,927,595
535	OAKTON	203,385	13,612,158	3,306,363	115,033	10,089,716	2,904,690	654,570	30,682,530
505	PARKLAND	156,641	10,177,957	1,076,557	615,187	12,978,689	2,763,992	25,950	27,638,332
515	PRAIRIE STATE	84,387	5,035,457	1,006,648	256,431	5,237,377	1,984,150	0	13,522,063
521	REND LAKE	75,953	4,236,506	420,268	83,113	4,209,179	1,114,514	0	10,063,580
537	RICHLAND	53,401	3,294,086	445,446	149,694	4,623,388	874,986	0	9,387,600
511	ROCK VALLEY	126,611	7,240,125	3,450,061	300,354	8,592,514	2,237,846	37,428	21,858,328
518	SANDBURG	52,690	3,266,162	691,803	208,570	3,592,747	861,087	9,816	8,630,185
506	SAUK VALLEY	45,280	2,564,170	536,843	169,118	4,920,889	885,333	0	9,076,353
531	SHAWNEE	45,726	2,366,245	279,061	1,047,262	3,141,114	954,300	0	7,787,982
510	SOUTH SUBURBAN	145,479	7,872,869	2,041,487	554,041	10,402,820	3,053,241	51,472	23,975,930
533	SOUTHEASTERN	67,674	3,718,461	419,629	145,914	4,520,919	895,241	30,742	9,730,906
534	SPOON RIVER	37,036	2,116,202	141,165	62,909	2,795,574	653,579	13,035	5,782,464
501	STATE COMM. COLL.	26,326	1,439,964	271,524	0	1,911,761	477,963	0	4,101,212
504	TRITON	249,672	14,183,461	2,411,789	611,017	15,811,018	5,440,692	78,272	38,536,249
516	WAUBONSEE	103,030	5,808,399	943,642	461,121	9,563,705	2,377,778	0	19,154,645
539	WOOD	38,998	2,259,675	711,327	141,873	3,477,533	395,577	141,757	7,127,742
	STATE TOTALS	6,064,502	$358,963,627	$68,010,868	$13,912,892	$399,008,313	$120,377,429	$3,505,398	$963,778,527

Illinois Community College Board

Table A-3

FISCAL YEAR 1996 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	214,425	2,168,531	1,137,581	3,027,849	517,546	1,682,639	375,317	2,890,333	11,799,796
503	BLACK HAWK	155,179	4,743,958	849,461	2,369,695	947,253	2,538,471	0	1,940,368	13,389,206
508	CHICAGO	1,395,402	13,372,624	17,981,896	15,487,484	4,508,098	36,972,196	0	766,882	89,089,180
507	DANVILLE	53,312	913,305	380,773	918,716	228,266	704,433	138,684	765,725	4,049,902
502	DUPAGE	457,389	2,405,260	4,592,896	4,593,428	3,093,752	5,319,602	0	5,319,602	25,324,540
509	ELGIN	141,886	2,343,578	983,758	2,112,903	821,021	676,544	103,339	930,093	7,971,236
512	HARPER	228,548	3,804,254	1,938,943	4,488,904	3,319,848	1,819,188	0	6,736,494	22,107,631
540	HEARTLAND	48,144	257,238	712,023	702,747	475,906	739,868	0	445,984	3,333,766
519	HIGHLAND	47,385	438,244	325,979	1,078,404	288,825	622,878	0	657,557	3,411,887
514	ILLINOIS CENTRAL	198,760	676,778	1,323,372	2,668,724	392,287	1,947,062	0	3,462,045	10,470,268
529	ILLINOIS EASTERN	134,290	709,426	414,062	660,129	244,290	1,456,669	0	1,233,690	4,718,266
513	ILLINOIS VALLEY	70,858	309,272	477,939	712,728	370,866	627,778	210,995	1,252,358	3,961,936
525	JOLIET	172,036	5,644,287	772,094	2,019,560	613,455	1,775,688	0	4,097,983	14,923,067
520	KANKAKEE	97,592	435,489	449,269	979,139	224,155	690,788	0	232,837	3,011,477
501	KASKASKIA	71,635	1,034,270	347,259	745,282	274,566	424,454	67,199	992,558	3,885,588
523	KISHWAUKEE	59,000	906,150	403,103	639,315	296,228	469,559	0	689,650	3,404,005
532	LAKE COUNTY	184,447	1,173,530	2,737,817	2,969,922	2,076,243	2,509,245	0	3,741,833	15,208,590
517	LAKE LAND	108,877	2,592,336	295,155	876,512	558,346	478,016	293,770	1,119,115	6,213,250
536	LEWIS & CLARK	96,463	791,207	350,105	2,037,502	175,481	759,082	0	1,090,617	5,203,994
526	LINCOLN LAND	138,071	1,715,203	708,504	2,334,694	921,520	1,076,815	196,425	1,802,140	8,755,301
530	LOGAN	111,397	1,248,863	721,116	2,680,419	186,909	826,357	442,239	1,626,309	7,732,212
528	MC HENRY	86,219	158,894	1,150,761	1,473,889	200,287	1,093,513	114,132	1,215,997	5,407,473
524	MORAINE VALLEY	219,862	1,449,632	948,860	4,216,283	1,708,628	2,593,132	0	4,837,913	15,754,448
527	MORTON	60,836	573,861	394,111	817,576	543,180	789,019	182,076	712,508	4,012,331
535	OAKTON	203,385	1,233,407	2,272,040	2,789,655	648,200	1,822,867	0	1,323,547	10,089,716
505	PARKLAND	156,641	2,601,890	1,710,392	3,979,085	607,512	2,039,905	0	2,039,905	12,978,689
515	PRAIRIE STATE	84,387	475,711	793,449	1,129,471	311,467	1,285,800	0	1,241,479	5,237,377
521	REND LAKE	75,953	1,181,307	267,388	1,035,510	123,712	608,756	56,271	936,235	4,209,179
537	RICHLAND	53,401	826,557	487,031	1,359,920	135,839	927,958	80,932	805,151	4,623,388
511	ROCK VALLEY	126,611	1,160,682	1,036,178	1,572,156	641,545	1,536,593	392,510	2,252,850	8,592,514
518	SANDBURG	52,890	244,704	492,742	447,178	230,729	552,503	0	1,624,891	3,592,747
506	SAUK VALLEY	45,280	1,026,835	265,076	983,785	123,346	688,051	0	1,833,796	4,920,889
531	SHAWNEE	45,726	440,780	342,131	1,174,560	213,413	350,637	102,052	517,541	3,141,114
510	SOUTH SUBURBAN	145,479	1,450,437	434,221	3,582,012	598,358	1,302,990	0	3,034,802	10,402,820
533	SOUTHEASTERN	67,674	1,256,475	509,076	1,293,279	122,330	489,277	358,632	491,850	4,520,919
534	SPOON RIVER	37,036	799,748	245,544	559,638	158,802	398,856	54,969	578,017	2,795,574
601	STATE COMM. COLL.	26,326	530,360	252,666	384,562	125,131	404,488	0	214,554	1,911,761
504	TRITON	249,672	2,582,079	1,211,155	3,822,957	2,114,589	1,641,566	0	4,438,672	15,811,018
516	WAUBONSEE	103,030	1,041,957	1,151,628	2,816,350	1,399,776	1,759,638	0	1,394,356	9,563,705
539	WOOD	38,998	220,426	274,837	1,094,419	247,917	792,341	0	847,593	3,477,533
	STATE TOTALS	6,064,502	$66,939,545	$52,142,391	$88,636,361	$30,789,622	$85,195,222	$3,169,542	$72,135,630	$399,008,313

APPENDIX B

State Summary of Net Instructional Unit Cost
Per Credit Hour by PCS/CIP

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	010102	AGRICULTURAL BUSINESS	88	36.73	51.27	0.00	57.07	13.25	0.06	158.38
11	010103	AGRICULTURAL ECONOMICS	1,620	95.11	17.75	0.69	71.80	18.05	0.28	203.69
11	010201	AGRICULTURAL MECHANICS	710	119.24	20.48	1.06	77.03	20.45	0.59	238.85
		AGRICULTURAL BUSINESS/PRODUCTION	2,418	100.07	19.77	0.78	72.80	18.58	0.36	212.37
11	020201	ANIMAL SCIENCE, GENERAL	1,697	107.74	11.44	1.18	66.84	17.58	0.37	205.16
11	020402	AGRONOMY	1,086	94.32	22.69	1.50	63.39	16.43	0.33	198.66
11	020403	HORTICULTURE SCIENCE	1,057	100.70	18.88	1.92	72.26	19.46	0.35	213.58
11	020501	SOIL SCIENCES	2,758	80.35	14.03	1.37	68.01	18.57	0.35	182.67
		AGRICULTURAL SCIENCES	6,598	92.96	15.57	1.43	67.63	18.11	0.35	196.04
11	030101	RENEWABLE NATURAL RESOURCES	27	0.00	1.22	18.70	68.67	20.85	0.00	109.44
		CONSERVATION, NAT RESOURCES	27	0.00	1.22	18.70	68.67	20.85	0.00	109.44
11	040201	ARCHITECTURE	2,519	103.65	12.70	5.06	57.75	17.55	0.61	197.32
		ARCHITECTURE AND ENV. DESIGN	2,519	103.65	12.70	5.06	57.75	17.55	0.61	197.32
11	050101	AFRICAN STUDIES	1,150	64.07	5.87	0.67	62.77	21.41	0.37	155.16
11	050103	ASIAN STUDIES, GENERAL	1,496	50.39	4.24	0.90	65.55	18.34	0.28	139.70
11	050104	EAST ASIAN STUDIES	981	204.86	16.99	0.17	59.77	16.31	0.80	298.90
11	050107	LATIN AMERICAN STUDIES	1,971	44.26	4.87	0.71	67.38	20.86	0.61	138.70
11	050108	MIDDLE EASTERN STUDIES	207	76.40	0.84	3.20	82.86	17.64	0.16	181.10
11	050110	RUSSIAN AND SLAVIC STUDIES	80	80.89	5.54	0.84	55.36	16.94	0.41	159.98
11	050112	SOUTH ASIAN STUDIES	50	38.46	9.24	0.16	55.36	16.94	0.40	120.56
11	050201	AFRO-AMERICAN (BLACK) STUDIES	1,707	63.14	4.36	0.00	73.41	26.21	0.58	167.70
11	050202	AMERICAN INDIAN STUDIES	489	49.24	1.26	0.00	92.67	36.15	0.03	179.34
11	050203	HISPANIC-AMERICAN STUDIES	9	0.00	65.78	0.00	53.89	21.44	0.56	141.67
		AREA AND ETHNIC STUDIES	8,140	72.89	6.03	0.54	68.45	21.82	0.48	170.22
11	090401	PRINT JOURNALISM	7,832	85.25	13.03	1.18	64.92	19.15	0.38	183.91
11	090701	RADIO/TV, BROADCAST JOURNALISM	1,227	69.23	14.04	0.90	59.48	17.78	0.47	161.91
11	099998	INTERNSHIP IN COMMUNICATIONS	57	117.51	1.47	5.65	65.88	18.74	0.47	209.72
		COMMUNICATIONS	9,116	83.30	13.09	1.17	64.20	18.96	0.39	181.11
11	110101	COMPUTER AND INFORMATION SCIENCE	23,826	39.88	10.68	6.55	68.94	21.08	0.47	147.57

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	110201	COMPUTER PROGRAMMING	27,059	73.02	12.75	8.02	70.44	20.62	0.53	185.38
11	110501	SYSTEMS ANALYSIS	965	57.50	3.93	0.67	64.44	16.46	0.17	143.18
11	119997	TOPICS IN COMPUTER SCIENCE	232	36.08	0.00	0.00	57.07	13.25	0.06	106.46
		COMPUTER/INFORMATION SCIENCE	52,082	57.41	11.57	7.17	69.58	20.72	0.49	166.95
11	130101	EDUCATION, GENERAL	6,712	59.97	5.48	0.47	71.43	19.40	0.50	157.26
11	130201	BILINGUAL EDUCATION	710	32.92	1.36	0.84	58.04	21.63	0.15	114.94
11	130501	EDUCATIONAL MEDIA	99	61.35	8.77	11.76	68.99	20.90	0.00	171.77
11	130901	FOUNDATIONS OF EDUCATION	8,218	40.89	4.93	0.21	68.37	19.04	0.44	133.89
11	131001	SPECIAL EDUCATION, GENERAL	8,464	48.56	5.41	0.82	68.08	18.88	0.49	142.24
11	131202	ELEMENTARY EDUCATION	14,229	49.61	5.06	1.32	68.63	18.71	0.39	143.73
11	131205	SECONDARY EDUCATION	18	49.33	0.28	0.00	67.89	16.28	0.17	133.94
11	131301	AGRICULTURAL EDUCATION	36	102.44	6.69	0.56	86.28	17.19	0.00	213.17
11	131302	ART EDUCATION	54	15.98	0.61	0.00	55.89	22.17	0.02	94.67
11	131307	HEALTH EDUCATION	46,877	51.47	10.02	0.89	65.20	19.10	0.32	147.00
11	131312	MUSIC EDUCATION	58	85.81	23.21	0.19	52.67	15.91	0.00	177.79
11	131314	PHYSICAL EDUCATION	5,408	69.24	13.95	3.58	68.54	19.97	0.48	175.77
11	131315	READING EDUCATION	4,780	43.41	9.33	0.87	66.72	18.88	0.35	139.55
11	139997	TOPICS/ISSUES IN EDUCATION	389	59.65	4.22	0.03	49.64	17.38	0.22	131.14
11	139998	INTERNSHIP IN EDUCATION	1,310	43.05	6.38	0.15	62.74	19.52	0.09	131.94
		EDUCATION	97,362	51.04	8.20	1.01	66.76	19.09	0.37	146.48
11	140101	ENGINEERING, GENERAL	3,855	120.27	25.08	8.30	65.32	19.26	0.50	238.74
11	141001	ELECTRICAL, ELECTRONIC, & COMM. ENG.	688	133.10	15.92	5.05	67.88	21.32	0.32	243.60
11	141101	ENGINEERING MECHANICS	3,680	106.23	12.21	4.29	68.00	18.82	0.60	210.15
11	141201	ENGINEERING PHYSICS	4,630	108.80	6.11	2.56	66.73	18.72	0.47	203.39
11	149998	ENGINEERING INTERNSHIP	9	0.00	45.44	0.00	78.33	20.89	0.11	144.78
		ENGINEERING	12,862	112.73	14.09	4.91	66.74	19.05	0.51	218.03
11	160102	LINGUISTICS	854	51.63	4.01	0.20	72.84	24.38	0.37	153.44
11	160301	CHINESE	317	161.51	4.51	0.51	66.94	18.64	0.81	252.92
11	160302	JAPANESE	2,715	53.18	5.98	0.51	73.68	20.78	0.82	154.95
11	160399	ASIATIC LANGUAGES, OTHER	89	43.22	4.37	0.03	55.39	17.29	0.38	120.70
11	160402	RUSSIAN	471	79.99	7.61	0.24	57.67	17.00	1.00	163.50
11	160403	SLAVIC LANGUAGES	388	30.91	14.30	0.03	53.27	18.27	2.33	119.11
11	160501	GERMAN	5,595	89.27	45.45	1.16	71.68	21.63	0.64	229.83
11	160901	FRENCH	11,265	72.56	8.07	1.03	66.72	19.58	0.51	168.48
11	160902	ITALIAN	2,422	52.81	6.22	0.16	61.49	18.61	0.80	140.11

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	160905	SPANISH	60,362	53.71	5.60	0.64	68.49	20.47	0.50	149.41
11	161101	ARABIC	6	65.33	0.33	0.00	55.83	22.17	0.00	143.67
11	161102	HEBREW	213	53.06	20.31	0.00	49.61	14.28	3.22	140.48
11	169998	FOREIGN LANGUAGE STUDY	4	0.00	5.75	0.00	86.50	16.25	0.00	108.50
11	169999	FOREIGN LANGUAGES, OTHER	913	42.76	9.99	3.93	56.86	14.58	2.31	130.43
		FOREIGN LANGUAGES	85,614	58.76	8.67	0.73	68.16	20.30	0.57	157.20
11	190402	CONSUMER SCIENCE	2,684	84.43	5.11	1.05	67.10	19.86	0.60	178.15
11	190502	FOOD/FOOD SCIENCES	1,634	60.02	4.78	0.12	68.71	17.11	1.30	152.04
11	190503	DIETETICS/HUMAN NUTRITION	10,395	40.22	13.19	1.69	69.91	21.15	0.28	146.45
11	190601	HUMAN ENVIRONMENT & HOUSING	27	29.56	6.85	5.74	63.30	21.78	0.30	127.52
11	190901	TEXTILES AND CLOTHING	313	95.26	11.65	1.36	64.04	18.92	0.52	191.75
11	199997	TOPIC/ISSUES IN HOME ECONOMICS	85	5.88	0.00	0.00	32.13	16.68	0.00	54.69
		HOME ECONOMICS	15,138	51.12	10.74	1.39	68.94	20.41	0.45	153.06
11	230101	ENGLISH, GENERAL	5,040	132.26	3.38	0.25	57.10	17.65	0.50	211.15
11	230301	COMPARATIVE LITERATURE	12,812	68.32	9.01	1.17	70.27	20.29	0.57	169.63
11	230397	TOPICS ON LITERATURE	1,621	103.95	6.29	0.12	63.47	16.22	0.53	190.57
11	230401	COMPOSITION	297,819	66.11	6.92	1.39	67.63	19.72	0.59	162.36
11	230501	CREATIVE WRITING	4,573	114.38	8.12	1.67	67.67	19.59	0.85	212.28
11	230701	LITERATURE, AMERICAN	33,560	60.21	7.23	0.98	65.51	19.24	0.56	153.72
11	230801	LITERATURE, ENGLISH	5,287	78.52	36.52	0.97	69.45	19.55	0.56	205.58
11	231001	DEBATE AND FORENSICS	130,281	60.10	7.48	1.02	69.25	19.83	0.53	158.20
11	231002	SPEECH COMUNICATIONS	16,948	62.04	5.26	0.25	56.68	16.94	0.97	142.15
		LETTERS	507,941	65.44	7.36	1.21	67.51	19.60	0.59	161.70
11	240105	ORIENTATION COURSES	25,971	52.89	27.23	0.69	64.49	20.40	0.57	166.27
11	240198	INDEPENDENT STUDY IN ARTS	6,687	98.84	8.73	1.33	60.22	17.77	0.66	187.55
11	240199	LIBERAL/GENERAL EDUCATION	2,572	74.94	10.10	0.05	62.15	17.74	0.56	165.55
		LIBERAL/GENERAL EDUCATION	35,230	63.22	22.47	0.77	63.51	19.71	0.58	170.26
11	260101	BIOLOGY, GENERAL	137,406	53.55	12.53	2.77	66.85	19.54	0.59	155.83
11	260201	BIOCHEMISTRY AND BIOPHYSICS	431	93.88	15.35	4.07	60.70	17.12	0.35	191.48
11	260301	BOTANY, GENERAL	3,702	89.75	12.48	2.09	65.04	19.26	0.47	189.09
11	260307	PLANT PHYSIOLOGY	206	74.97	6.69	17.17	66.39	19.99	0.10	185.31
11	260501	MICROBIOLOGY	28,068	87.22	11.48	1.97	66.66	19.94	0.63	187.91
11	260601	ANATOMY	479	155.98	66.19	3.22	61.63	19.51	0.20	306.72

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	260603	ECOLOGY	20,172	54.62	18.72	2.68	70.23	20.36	0.91	167.52
11	260607	MARINE BIOLOGY	477	36.51	23.87	2.00	55.21	15.07	0.47	133.13
11	260613	GENETICS (PLANT AND ANIMAL)	1,330	86.35	9.54	0.96	71.29	21.27	0.25	189.65
11	260701	ZOOLOGY, GENERAL	4,418	102.32	11.92	5.63	68.84	21.25	0.43	210.38
11	260702	ENTOMOLOGY	231	91.31	28.55	3.92	85.40	22.79	1.07	233.05
11	260706	PHYSIOLOGY, HUMAN AND ANIMAL	93,242	68.37	9.15	1.75	65.77	20.05	0.62	165.70
		LIFE SCIENCES	290,162	63.24	11.87	2.40	66.73	19.82	0.62	164.68
11	270101	MATHEMATICS, GENERAL	166,345	64.11	6.00	1.58	67.57	19.86	0.60	159.73
11	270301	APPLIED MATHEMATICS	54,031	49.45	6.12	1.39	66.37	19.04	0.63	143.00
11	270302	OPERATIONS RESEARCH	944	109.09	1.85	0.13	76.28	29.63	0.12	217.09
11	270401	PURE MATHEMATICS	76	409.86	0.00	0.00	96.72	39.18	0.00	545.76
11	270501	STATISTICS	34,486	57.57	10.92	1.60	67.23	18.85	0.70	156.86
		MATHEMATICS	255,882	60.40	6.67	1.54	67.31	19.60	0.62	156.14
11	280101	AEROSPACE SCIENCE	4	47.25	0.00	0.00	68.75	16.25	0.25	132.50
11	280301	MILITARY SCIENCE	105	32.14	3.31	2.88	61.86	17.87	1.28	119.33
		MILITARY SCIENCES	109	32.70	3.19	2.77	62.11	17.81	1.24	119.82
11	300101	BIOLOGICAL AND PHYSICAL SCIENCE	8,189	46.19	10.18	1.86	76.49	21.00	0.05	155.77
11	300197	TOPICS/ISSUES IN THE SCIENCES	2,786	82.61	33.10	0.06	57.59	16.77	0.42	190.55
11	300198	INTERNSHIP IN SCIENCE	56	129.52	7.45	7.05	75.96	25.75	0.52	246.25
11	300199	INDEPENDENT STUDY IN SCIENCE	1,386	94.16	12.41	0.15	55.00	16.97	0.41	179.10
11	300401	HUMANITIES	51,075	60.04	9.28	1.11	68.80	19.24	0.77	159.25
11	300497	TOPICS/ISSUES IN THE HUMANITIES	2,148	60.06	9.07	0.20	58.59	18.22	0.46	146.59
11	300498	INTERNSHIP IN THE HUMANITIES	18	65.17	28.50	0.00	86.28	17.17	0.00	197.11
11	300499	INDEPENDENT STUDY IN THE HUMANITIES	1,609	97.74	12.57	0.25	56.59	17.11	0.34	184.60
		MULTI/INTERDISCLINARY STUDIES	67,267	60.96	10.52	1.09	68.38	19.23	0.64	160.81
11	310101	PARKS AND RECREATION	406	132.36	11.10	1.83	64.25	18.71	0.36	228.62
11	310301	PARKS AND RECREATION MANAGEMENT	252	120.58	18.25	3.25	77.04	19.71	0.66	239.50
11	319998	INTERNSHIP IN RECREATION	48	580.85	9.73	3.63	82.44	19.40	1.33	697.38
		PARKS AND RECREATION	706	158.65	13.56	2.46	70.06	19.11	0.54	264.37
11	360108	SPORTS/PHYSICAL EDUCATION	56,362	72.88	25.49	3.93	64.33	19.36	0.41	186.41

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
		LEISURE/RECREATION	56,362	72.88	25.49	3.93	64.33	19.36	0.41	186.41
11	380101	PHILOSOPHY	77,569	48.86	5.31	0.76	67.00	19.54	0.65	142.12
11	380201	RELIGION	15,958	36.45	4.55	0.48	65.96	19.07	0.80	127.31
		PHILOSOPHY AND RELIGION	93,527	46.74	5.18	0.72	66.82	19.46	0.67	139.59
11	400101	PHYSICAL SCIENCES	15,328	58.66	23.09	5.76	67.78	21.66	0.61	177.57
11	400201	ASTRONOMY	13,489	60.33	5.98	0.84	70.92	21.79	0.36	160.22
11	400401	ATMOSPHERIC SCIENCES AND METEOROLOGY	2,692	55.43	4.41	1.18	68.45	16.16	0.30	145.93
11	400501	CHEMISTRY, GENERAL	88,289	70.95	11.88	2.92	67.74	20.24	0.54	174.28
11	400502	ANALYTICAL CHEMISTRY	295	118.85	15.58	2.82	60.59	16.09	0.53	214.47
11	400503	INORGANIC CHEMISTRY	12,843	85.22	6.02	0.80	62.51	19.67	0.49	174.71
11	400504	ORGANIC CHEMISTRY	13,790	110.56	12.67	2.10	68.09	20.58	0.62	214.63
11	400601	GEOLOGY	11,446	71.85	57.87	5.35	68.82	20.51	0.50	224.90
11	400603	GEOPHYSICS AND SEISMOLOGY	687	91.05	12.98	3.31	80.39	19.20	1.39	208.33
11	400702	OCEANOGRAPHY	2,041	225.76	362.20	11.10	72.45	19.83	1.09	692.42
11	400703	EARTH SCIENCE	21,298	46.48	10.92	2.08	60.70	15.95	0.95	137.09
11	400801	PHYSICS, GENERAL	33,244	86.75	10.45	3.63	66.71	18.93	0.58	187.06
		PHYSICAL SCIENCES	215,442	74.27	17.37	3.03	66.94	19.75	0.59	181.95
11	420101	PSYCHOLOGY, GENERAL	178,897	53.66	4.23	0.48	67.44	19.89	0.61	146.30
11	420701	DEVELOPMENTAL PSYCHOLOGY	68,928	49.17	4.48	0.65	68.36	20.46	0.55	143.67
11	420901	INDUSTRIAL & ORGAN. PSYCHOLOGY	2,709	69.02	6.60	0.89	70.78	20.40	0.72	168.43
11	421101	PHYSIOLOGICAL PSYCHOLOGY	121	43.61	3.21	0.30	70.75	19.95	0.80	138.63
11	421601	SOCIAL PSYCHOLOGY	16,041	53.27	6.40	0.54	66.19	18.91	0.52	145.83
		PSYCHOLOGY	266,696	52.63	4.45	0.53	67.64	19.98	0.59	145.81
11	440401	PUBLIC ADMINISTRATION	90	37.43	7.59	0.31	78.49	16.79	0.91	141.52
11	440701	SOCIAL WORK/SOCIAL SERVICES	1,005	71.65	10.79	2.57	69.55	17.74	0.91	173.21
		PUBLIC AND SOCIAL SERVICES	1,095	68.84	10.52	2.39	70.28	17.66	0.91	170.60
11	450101	SOCIAL SCIENCES, GENERAL	21,258	94.48	13.84	0.03	67.47	19.54	0.58	195.94
11	450201	ANTHROPOLOGY	22,088	49.32	5.16	0.50	66.77	19.40	0.66	141.82
11	450301	ARCHEOLOGY	1,494	67.98	2.63	0.14	76.64	22.24	0.29	169.92
11	450401	CRIMINOLOGY	28,674	43.31	5.31	0.61	67.04	19.69	0.74	136.69
11	450601	ECONOMICS	70,627	56.89	6.46	1.31	68.09	19.73	0.61	153.08
11	450701	GEOGRAPHY	28,952	49.76	7.03	0.71	67.64	19.71	0.64	145.52

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	450801	HISTORY	132,495	45.13	5.29	0.95	67.65	19.62	0.63	139.26
11	450898	EUROPEAN HISTORY	3	0.00	1.00	0.00	86.33	16.33	0.00	103.67
11	450901	INTERNATIONAL RELATIONS	2,510	82.24	5.74	0.36	60.78	17.39	0.48	166.99
11	451001	POLITICAL SCIENCE	65,832	44.19	4.25	0.44	66.17	18.83	0.67	134.54
11	451101	SOCIOLOGY	126,282	49.55	5.28	0.98	67.48	19.60	0.66	143.55
11	459997	TOPICS/ISSUES IN THE SOCIAL SCIENCES	5,331	53.21	5.12	0.16	67.69	20.81	0.34	147.34
11	459998	INTERNSHIP IN THE SOCIAL SCIENCES	246	155.41	12.35	0.92	68.41	16.80	1.49	255.38
11	459999	SOCIAL SCIENCES, OTHER	1,334	58.10	12.25	0.11	55.59	16.90	0.41	143.36
		SOCIAL SCIENCES	507,126	50.58	5.78	0.83	67.36	19.52	0.64	144.72
11	500101	VISUAL AND PERFORMING ART	1,710	48.43	2.63	0.15	85.01	21.38	0.55	158.16
11	500201	CRAFTS, GENERAL	480	124.76	3.64	2.96	51.75	13.31	0.10	196.52
11	500202	CERAMICS	8,166	103.96	15.28	3.46	68.04	19.71	0.56	211.01
11	500204	FIBER/TEXTILES/WEAVING	61	89.51	65.72	4.75	63.07	18.74	0.54	242.33
11	500205	GLASS	117	51.79	6.66	1.14	57.38	17.74	0.00	134.70
11	500206	METAL/JEWELRY	1,002	85.39	13.82	3.90	62.48	18.34	0.29	184.21
11	500207	WOMEN & CREATIVITY	918	50.13	4.80	0.12	61.45	18.44	1.95	136.90
11	500301	DANCE	604	86.47	7.89	0.72	61.20	24.50	0.48	181.26
11	500402	GRAPHIC DESIGN	7,966	111.08	12.70	1.36	67.34	20.91	0.40	213.78
11	500501	THEATRE TECHNOLOGY	6,135	71.59	16.30	1.16	65.72	18.95	0.49	174.22
11	500502	THEATRE HISTORY AND APPRECIATION	509	69.12	29.60	2.39	57.95	18.84	0.33	178.22
11	500503	PERFORMANCE (ACTING, DIRECTING)	4,992	110.37	10.42	1.03	64.85	19.17	0.76	206.61
11	500504	PLAYWRITING AND SCREENWRITING	582	159.41	12.74	0.46	61.75	20.12	0.24	254.73
11	500505	DRAMA/THEATRE LITERATURE AND HISTORY	543	225.77	44.14	0.03	62.07	18.62	0.30	350.93
11	500599	SUMMER THEATER	801	182.93	19.86	1.19	64.27	18.94	0.36	287.54
11	500601	FILM ARTS, GENERAL	705	34.63	6.99	0.01	59.28	16.42	0.10	117.42
11	500602	CINEMATOGRAPHY/FILM	6,288	110.17	8.44	1.72	69.35	19.12	1.07	209.87
11	500605	PHOTOGRAPHY	6,422	84.21	16.11	1.96	62.66	16.16	0.72	183.81
11	500701	FINE ARTS, GENERAL	25,472	47.77	6.85	2.61	65.99	18.57	0.48	142.26
11	500703	ART HISTORY AND APPRECIATION	11,978	66.58	10.20	1.41	68.67	21.00	0.56	168.42
11	500705	DRAWING	16,178	114.79	14.05	2.92	66.56	19.64	0.56	218.52
11	500708	PAINTING	5,026	113.42	19.67	3.11	62.98	17.28	0.72	217.17
11	500709	SCULPTURE	1,226	124.25	16.62	3.41	65.45	19.62	0.48	229.83
11	500710	PRINTMAKING	592	168.09	18.71	1.96	67.23	20.03	0.42	276.45
11	500798	ART HISTORY THRU TRAVEL	21	45.48	18.52	16.48	69.24	8.43	8.19	166.33
11	500799	FINE ARTS, OTHER	2,060	221.20	58.64	0.56	63.74	19.00	0.33	363.47
11	500902	MUSIC HISTORY AND APPRECIATION	29,064	69.34	8.97	2.45	66.51	19.04	0.51	166.83
11	500903	MUSIC PERFORMANCE	15,236	156.95	25.48	2.86	67.36	20.93	0.48	274.05
11	500904	COMMERCIAL MUSIC	10,199	109.42	12.85	2.46	69.55	19.96	0.54	214.79

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
		VISUAL AND PERFORMING ART	165,053	93.24	13.28	2.28	66.67	19.45	0.55	195.48
11	512201	PUBLIC HEALTH, GENERAL	1,883	39.82	11.33	2.11	54.92	22.60	0.40	131.17
		PUBLIC HEALTH	1,883	39.82	11.33	2.11	54.92	22.60	0.40	131.17
11	520101	BUSINESS, GENERAL	85,814	64.94	8.14	1.55	67.69	19.87	0.57	162.77
11	520201	BUSINESS ADMINISTRATION & MANAGEMENT	4,233	46.04	7.36	1.05	64.08	18.03	0.16	136.73
11	520302	ACCOUNTING TECHNICIAN	83,161	71.96	7.20	2.35	67.84	19.34	0.61	169.30
11	520803	BANKING & FINANCIAL SUPPORT SERVICES	1,157	83.56	9.77	2.22	66.67	19.86	0.45	182.53
11	521001	HUMAN RESOURCES MANAGEMENT	159	86.08	7.64	0.00	62.12	17.38	0.02	173.24
11	521002	LABOR/PERSONNEL RELATIONS	6	137.17	0.00	0.00	57.00	13.17	0.00	207.33
11	521101	INTERNATIONAL BUSINESS	891	55.80	6.59	0.51	68.94	16.30	0.15	148.29
11	521401	BUSINESS MARKETING AND MARK. MGMT.	10,452	64.98	10.45	1.56	66.24	19.84	0.51	163.58
11	529997	CASE STUDIES/PROB IN BUSINESS	1,261	49.77	4.60	0.69	39.97	13.85	0.09	108.97
11	529998	INTERNSHIPS & COOP. EDUCATION	411	143.00	9.63	0.33	56.82	15.94	0.05	225.77
		BUSINESS MGMT./ADMINISTRATIVE SERVICES	187,545	67.79	7.82	1.88	67.38	19.52	0.57	164.96
		TOTAL PCS 1.1	**2,943,902**	**62.36**	**9.07**	**1.60**	**67.21**	**19.65**	**0.59**	**160.48**
12	010101	AGRICULTURAL BUSINESS & MANAGEMENT	1,930	80.76	13.11	4.25	62.76	14.76	0.48	176.12
12	010201	AGRICULTURAL MECHANICS	2,377	79.69	31.58	9.48	62.90	15.20	0.29	199.14
12	010301	AGRICULTURAL PRODUCTION	1,436	112.35	36.32	3.93	67.85	15.84	0.64	236.92
12	010302	ANIMAL PRODUCTION	3,317	87.17	23.14	1.70	76.64	16.12	0.73	205.50
12	010304	CROP PRODUCTION	3,881	87.54	21.27	1.39	67.68	17.08	0.53	195.49
12	010507	HORSEHANDLING AND CARE	635	87.09	13.78	0.42	82.08	16.88	0.00	200.25
12	010601	HORTICULTURE, GENERAL	464	142.22	29.52	3.30	63.06	18.32	0.28	256.71
12	010602	ARBORICULTURE	942	142.92	41.09	4.95	67.76	20.05	0.51	277.28
12	010603	ORNAMENTAL HORTICULTURE	6,731	79.46	31.79	3.85	68.33	20.21	0.47	204.11
12	010604	GREENHOUSE OPERATION AND MANAGEMENT	1,457	75.12	23.88	1.80	63.57	18.23	0.26	182.86
12	010605	LANDSCAPING	2,515	86.66	38.91	3.22	67.65	19.38	0.41	216.24
12	010606	NURSERY OPERATION AND MANAGEMENT	465	81.59	24.42	1.65	62.78	17.49	0.28	188.21
12	010607	TURF MANAGEMENT	1,809	78.92	29.35	3.64	66.58	19.25	0.26	198.00
12	019995	SUPERVISED INDEPENDENT STUDY	204	206.50	52.03	22.95	61.37	19.26	0.37	362.48
12	019997	SPECIAL TOPICS IN AGRICULTURE	170	66.92	15.39	2.61	51.42	16.54	0.28	153.17
12	019998	INTERNSHIP IN AGRICULTURE	4,912	94.00	29.24	0.86	65.44	17.19	0.36	207.10
12	019999	AGRICULTURE COURSE ENROLLEES	561	70.43	34.58	1.42	66.20	17.31	0.24	190.18
		AGRICULTURE BUSINESS & PRODUCTION	33,806	88.42	28.41	3.20	67.51	17.76	0.44	205.73

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	030201	CONSERVATION AND REGULATION	44	97.18	26.39	0.50	81.07	14.55	1.68	221.36
12	030401	FORESTRY PRODUCTION AND PRODUCTION	301	147.76	7.77	5.19	67.16	14.67	0.37	242.92
12	030601	WILDLIFE MANAGEMENT	624	61.33	6.13	5.16	67.11	14.48	0.38	154.58
12	039998	INTERNSHIP	149	63.07	3.13	11.52	68.32	19.32	0.09	165.45
		CONSERVATION, NAT RESOURCES	1,118	86.24	6.97	5.83	67.84	15.18	0.39	182.44
12	080102	FASHION MERCHANDISING	898	93.52	14.22	1.54	79.96	27.76	0.32	217.33
12	080301	ENTREPRENEURSHIP, GENERAL	267	58.27	3.67	8.60	67.53	19.73	0.33	158.12
12	080401	FINANCIAL SERVICE MARKETING	72	64.54	0.00	0.00	82.85	17.64	0.15	165.18
12	080705	RETAILING	1,425	102.94	8.38	2.88	72.04	21.65	0.40	208.30
12	080706	GENERAL MARKETING/SALES	3,890	75.89	12.19	2.73	68.79	19.69	0.58	179.89
12	080709	GENERAL DISTRIBUTION OPERATIONS	1,286	46.35	18.73	1.99	60.41	19.17	0.94	147.59
12	081001	INSURANCE MARKETING	303	43.33	15.29	4.88	68.05	21.42	0.40	153.37
12	081105	TRAVEL SERVICE MARKETING OPERATIONS	5,358	63.05	10.84	4.20	63.75	18.44	0.25	160.52
12	081203	AUTO VEHICLE & ACCESSORIES	99	76.96	18.99	41.61	66.41	21.17	0.11	225.25
12	081209	PETROLEUM PROD RETAILING	3	336.67	0.00	0.00	54.00	14.67	0.00	405.33
12	089994	CAREER EXPLORATION	3	1,657.00	0.00	0.00	96.67	39.00	0.00	1,792.67
12	089995	SUPERVISED INDEPENDENT STUDY	164	376.76	38.92	0.01	63.54	25.39	0.01	504.63
12	089997	CASE STUDIES/PROBLEMS IN MARKETING	203	70.54	2.87	0.16	44.55	13.28	0.14	131.53
12	089998	INTERNSHIP IN MARKETING	1,605	144.99	25.72	4.78	67.88	17.74	0.25	261.36
12	089999	MARKETING COURSE ENROLLEES	288	41.62	5.00	0.85	68.31	16.74	0.08	132.59
		MARKETING AND DISTRIBUTION	15,864	81.38	13.33	3.59	66.88	19.62	0.40	185.21
12	090201	ADVERTISING	3,326	79.18	8.82	2.35	69.93	19.60	0.39	180.28
12	090401	PRINT JOURNALISM	588	94.03	32.14	2.18	70.95	26.59	0.24	226.12
12	090501	PUBLIC RELATIONS	587	101.86	16.24	1.15	67.53	19.43	0.52	206.73
12	090701	RADIO/TV BROADCASTING	799	103.29	219.73	1.78	68.75	28.16	0.42	422.13
12	099997	PROBLEMS/TOPICS IN COMMUNICATIONS	310	46.07	4.16	0.74	59.30	22.17	0.38	132.83
12	099998	INTERNSHIP IN COMMUNICATIONS	374	170.10	1,357.62	230.41	70.90	24.50	0.43	1,853.96
		COMMUNICATIONS	5,984	90.05	124.06	16.31	69.15	21.85	0.40	321.82
12	100101	EDUCATIONAL MEDIA TECHNOLOGY	1,030	140.35	22.97	4.39	58.80	19.74	0.41	246.66
12	100103	PHOTOGRAPHIC TECHNOLOGY	1,806	130.51	17.60	10.79	58.64	19.16	0.35	237.06
12	100104	RADIO & T.V. BROADCAST TECHNOLOGY	1,445	157.15	31.62	2.87	66.71	20.00	0.34	278.69
12	109995	SUPERVISED INDEPENDENT STUDY	10	600.90	0.30	0.00	24.00	9.30	0.00	634.50
12	109997	SPECIAL TOPICS IN COMMUNICATIONS	48	75.13	0.00	0.00	28.15	9.83	0.00	113.10
12	109998	COMMUNICATION TECHNOLOGY	205	649.97	44.75	1.31	67.00	32.31	0.41	795.76

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	109999	COMM/MEDIA TECH. COURSE ENROLLEES	83	0.00	0.00	0.00	24.04	9.36	0.00	33.40
		COMMUNICATIONS MEDIA TECHNOLOGY	4,627	162.14	23.84	6.14	60.55	19.84	0.35	272.87
12	120301	FUNERAL SERVICES/MORTUARY SCIENCE	383	64.31	43.55	0.00	51.38	20.99	0.56	180.80
12	120403	COSMETOLOGY	17,097	53.82	38.58	2.38	57.04	15.26	0.42	167.49
12	120501	BAKER/PASTRY CHEF	3,466	92.25	14.63	1.97	70.65	29.54	0.43	209.46
12	120503	CULINARY ARTS/CHEF TRAINING	11,893	89.76	18.88	1.57	72.56	28.12	0.54	211.43
12	120504	FOOD & BEVERAGE/RESTAURANT MGMT.	13,926	58.98	11.00	1.78	73.20	23.48	0.53	168.97
12	120506	MEATCUTTER	92	55.29	1.53	0.00	86.27	17.20	0.00	160.29
12	120507	WAITER/WAITRESS & DINING ROOM MANAGER	160	199.58	9.80	2.11	76.49	24.44	0.21	312.63
12	129997	SPECIAL TOPICS IN COSMETOLOGY	70	31.71	0.00	0.00	54.23	14.97	0.26	101.17
12	129999	CONSUMER/PERS. SERVICES COURSE ENR.	11	0.00	0.00	0.00	46.73	23.27	0.00	70.00
		CONSUMER AND PERSONAL SERVICES	47,098	67.79	23.49	1.94	66.81	22.07	0.48	182.58
12	131501	TEACHER ASSISTANT/AIDE	793	84.62	16.70	5.13	68.84	19.89	0.18	195.36
		EDUCATION	793	84.62	16.70	5.13	68.84	19.89	0.18	195.36
12	150101	ARCHITECTURAL DESIGN TECHNOLOGY	1,309	79.21	26.53	1.60	70.01	19.92	0.39	197.65
12	150201	CIVIL TECHNOLOGY	933	72.91	38.14	0.06	61.23	15.62	0.32	188.26
12	150301	COMPUTER TECHNOLOGY	9,837	113.63	21.09	7.96	65.69	19.01	0.68	228.07
12	150303	ELECTRONIC TECHNOLOGY	25,784	120.26	26.08	9.38	65.08	18.94	0.55	240.30
12	150304	LASER ELECTRO-OPTIC TECHNOLOGY	251	102.89	17.14	2.71	80.24	24.74	0.59	228.30
12	150310	TELECOMMUNICATION ELECTRONOLOGY	760	40.73	13.19	13.55	57.84	16.61	0.22	142.13
12	150401	BIOMEDICAL EQUIPMENT TECHNOLOGY	154	35.86	23.12	0.00	62.36	20.98	0.44	142.76
12	150403	ELECTROMECHANICAL TECHNOLOGY	1,375	86.79	65.26	15.43	72.58	20.38	0.41	260.85
12	150404	INSTRUMENTATION TECHNOLOGY	417	96.50	34.80	5.53	61.64	17.66	0.23	216.36
12	150405	INTRODUCTION TO ROBOTICS	964	102.15	17.48	10.20	58.32	16.43	0.38	204.95
12	150410	FLUID POWER TECHNOLOGY	3,262	76.55	24.55	7.18	62.74	17.27	0.26	188.57
12	150411	AUTOMATED MANUFACTURING TECHNOLOGY	8,110	122.66	24.49	12.85	65.92	20.18	0.43	246.55
12	150503	ENERGY CONSERVATION & USE	4	118.75	0.00	0.00	72.50	18.00	0.00	209.25
12	150505	SOLAR HEATING AND COOLING	57	97.49	11.65	13.28	75.33	21.19	0.02	218.96
12	150506	WATER AND WASTEWATER TECHNOLOGY	546	30.77	11.05	0.09	67.59	17.01	0.62	127.14
12	150507	ENVIRON & POLLUTION TECHNOLOGY	72	350.81	2,226.10	1,380.32	61.60	26.64	0.49	4,045.94
12	150603	INDUSTRIAL TECHNOLOGY	3,083	78.57	41.80	7.83	65.84	18.73	0.32	213.09
12	150605	CORROSION TECHNOLOGY	10	105.70	27.90	5.20	73.80	20.40	0.00	233.00
12	150607	PLASTIC TECHNOLOGY	786	36.86	8.14	2.34	55.80	22.12	0.09	125.35
12	150611	METALLURGICAL TECHNOLOGY/TECHNICIAN	1,768	98.06	87.13	16.84	74.51	20.26	0.51	297.32
12	150701	OCCUPATIONAL SAFETY & HEATING	3,008	38.44	7.01	1.89	37.60	12.18	0.14	97.26

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	150702	QUALITY CONTROL TECHNOLOGY	2,735	121.51	41.36	17.23	71.54	20.52	0.18	272.33
12	150805	MECHANICAL DESIGN TECHNOLOGY	1,075	161.07	39.62	32.55	67.58	18.99	0.40	320.21
12	150810	COMPUTER-AIDED DESIGN	19,064	111.16	21.17	18.07	65.26	19.20	0.77	235.62
12	150901	COAL MINING TECHNOLOGY	5,469	157.09	63.57	0.05	24.04	9.37	0.00	254.12
12	150903	PETROLEUM TECHNOLOGY	224	0.00	0.00	0.00	24.04	9.37	0.00	33.42
12	151102	SURVEYING	1,225	74.76	12.18	3.73	63.85	15.64	0.24	170.41
12	159994	CAREER EXPLORATION	51	568.12	40.06	0.14	64.16	16.86	0.71	690.04
12	159995	SUPERVISED INDEPENDENT STUDY	420	284.33	151.93	10.46	50.89	16.61	0.21	514.43
12	159996	CERTIFICATION REVIEW	231	66.38	4.15	0.00	55.42	14.67	0.00	140.02
12	159997	SPECIAL TOPICS IN ENGINEERING	465	66.20	27.71	18.56	54.45	17.42	0.32	184.66
12	159998	INTERNSHIP IN ENGINEERING	970	199.35	35.19	31.25	61.03	17.87	0.27	344.97
12	159999	ENG. RELATED TECH. CRSE ENROLLEES	72	84.08	65.13	4.25	65.32	17.74	0.26	236.78
		ENGINEERING RELATED TECHNOLOGY	94,491	111.48	30.54	11.97	62.02	18.23	0.49	234.74
12	200201	CHILD CARE & GUIDANCE MANAGERS	76	40.93	20.30	0.33	72.53	18.66	0.25	153.00
12	200202	CHILD CARE PROVIDER/ASSISTANT	42,724	55.73	15.31	1.28	65.87	19.43	0.76	158.39
12	200305	CUSTOM TAILORING	60	139.52	27.48	0.00	93.83	36.87	0.02	297.72
12	200306	FASHION DESIGN & COORDINATION	1,548	126.70	17.73	1.03	80.08	29.60	0.18	255.31
12	200404	DIETETIC AIDE/ASSISTING	2,303	64.10	16.47	0.91	63.91	18.74	0.57	164.71
12	200405	FOOD CATERING	308	76.07	15.74	2.93	68.35	20.77	0.57	184.43
12	200501	HOME FURNISHING AND EQMT. INSTALLERS	2,854	87.59	12.37	1.33	82.07	29.47	0.18	213.02
12	200602	COMPANION TO THE AGED	60	83.23	5.18	1.18	55.72	20.60	0.13	166.05
12	200604	CUSTODIAL SERVICES	911	49.97	9.65	6.59	62.35	21.72	0.10	150.38
12	200605	EXECUTIVE HOUSEKEEPING	341	73.08	9.68	0.51	59.33	16.87	0.76	160.23
12	209994	CAREER EXPLORATION	18	56.61	2.50	0.00	79.33	31.28	0.00	169.72
12	209995	SUPERVISED INDEPENDENT STUDY	145	157.13	40.19	1.77	61.57	20.49	0.11	281.26
12	209997	PROBLEMS/TOPICS IN VOC. HOME ECONOMICS	677	88.07	5.10	1.64	64.62	18.21	0.26	177.90
12	209998	INTERNSHIP	4,532	196.48	27.49	2.19	67.36	20.49	0.46	314.46
12	209999	HOME ECONOMICS COURSE ENROLLEES	347	48.05	9.19	0.73	58.37	17.43	0.39	134.15
		HOME AND INSTITUTIONAL	56,904	71.62	16.03	1.42	66.99	20.29	0.66	177.03
12	220103	LEGAL ASSISTING	6,382	42.42	10.21	0.49	72.32	25.28	0.14	150.87
12	229997	TOPICS (1.2 ONLY)	85	30.60	15.20	0.00	85.91	17.26	0.00	148.96
12	229998	INTERNSHIPS (1.2 ONLY)	315	139.38	19.13	0.31	79.39	27.87	0.02	266.11
12	229999	INDEPENDENT STUDY	165	149.17	27.04	0.00	71.50	20.98	0.35	269.04
		LAW	6,947	49.21	11.08	0.47	72.79	25.20	0.14	158.88
12	230401	COMPOSITION	15,345	59.88	10.98	0.96	65.53	19.44	0.33	157.12

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	231001	DEBATE AND FORENSICS	1,022	97.40	15.24	0.83	63.65	18.84	1.97	197.94
12	231101	TECHNICAL AND BUSINESS WRITING	17,136	92.44	7.58	1.68	69.56	18.89	0.49	190.64
12	231198	INTERNSHIP IN TECHNICAL WRITING	12	1,101.33	5.00	1.17	82.42	19.33	1.33	1,210.58
		LETTERS	33,515	78.05	9.37	1.33	67.54	19.14	0.46	175.88
12	240105	ORIENTATION COURSES	2,921	63.36	15.69	2.60	65.68	19.86	0.37	167.54
12	249995	SUPERVISED INDEPENDENT STUDY	49	67.08	3.59	0.00	83.63	17.04	0.02	171.37
12	249997	TOPICS (1.2 ONLY)	1,070	60.40	20.36	7.98	69.64	22.13	0.65	181.16
12	249998	INTERNSHIPS (1.2 ONLY)	563	121.01	14.76	0.09	55.35	17.45	0.42	209.07
		LIBRARY/GENERAL EDUCATION	4,603	69.76	16.53	3.51	65.53	20.06	0.44	175.83
12	250301	LIBRARY ASSISTING	1,923	386.02	60.05	9.90	63.30	18.51	0.54	538.32
12	259997	TOPICS (1.2 ONLY)	151	46.00	10.36	0.58	55.36	16.95	0.41	129.67
12	259998	INTERNSHIPS (1.2 ONLY)	174	698.65	24.02	52.18	64.02	19.94	0.68	859.50
		LIBRARY AND ARCHIVAL SCIENCE	2,248	387.38	53.93	12.54	62.82	18.52	0.54	535.73
12	260101	BIOLOGY, GENERAL	786	136.72	309.17	1.27	54.80	16.97	0.46	519.39
12	260301	BOTANY, GENERAL	63	179.00	8.44	3.86	66.79	13.22	0.44	271.76
12	260601	ANATOMY	1,836	60.79	12.24	3.54	69.52	19.03	0.53	165.64
12	260704	PATHOLOGY, HUMAN AND ANIMAL	2,439	78.72	11.57	2.57	61.45	20.17	0.39	174.88
12	260705	PHARMACOLOGY, HUMAN AND ANIMAL	5,630	72.68	10.07	2.45	67.71	22.66	0.63	176.19
		LIFE SCIENCES	10,754	77.32	32.63	2.59	65.65	21.01	0.54	199.74
12	270301	APPLIED MATHEMATICS	45,942	55.24	8.03	1.42	66.76	19.69	0.41	151.56
12	270501	STATISTICS	51	131.61	78.00	1.24	53.90	15.47	0.31	280.53
		MATHEMATICS	45,993	55.33	8.11	1.42	66.74	19.69	0.41	151.70
12	310301	PARKS AND RECREATION MANAGEMENT	629	63.55	10.88	3.49	72.83	21.15	0.18	172.07
12	319997	PROBLEMS/TOPICS IN PARKS	44	35.39	6.34	1.18	48.91	14.89	0.00	106.70
12	319998	INTERNSHIP IN RECREATION	110	953.02	218.76	11.27	83.24	28.75	0.02	1,295.05
12	319999	PARKS/RECREATION COURSE ENROLLEES	18	58.72	15.50	2.89	73.83	20.39	0.00	171.33
		PARKS AND RECREATION	801	184.04	39.28	4.42	72.97	21.83	0.14	322.68
12	380101	PHILOSOPHY	76	54.76	9.39	1.62	77.54	16.97	0.21	160.50

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		PHILOSOPHY AND RELIGION	76	54.76	9.39	1.62	77.54	16.97	0.21	160.50
12	400101	PHYSICAL SCIENCES, GENERAL	523	126.01	24.92	3.74	62.18	18.34	0.59	235.78
12	400401	ATMOSPHERIC SCIENCES AND METEOROLOGY	90	58.74	86.57	15.96	55.02	15.08	0.61	231.98
12	400501	CHEMISTRY, GENERAL	151	70.85	46.43	0.21	56.92	15.59	0.15	190.15
12	400801	PHYSICS, GENERAL	3,153	111.38	17.72	10.25	64.21	18.12	0.64	222.32
		PHYSICAL SCIENCES	3,917	110.56	21.37	9.13	63.44	17.98	0.62	223.10
12	410205	NUCLEAR/NUCLEAR POWER TECHNOLOGY	655	16.27	53.45	97.02	86.74	24.33	0.95	278.75
12	419996	CERTIFICATION/LICENSURE REVIEW	100	7.89	25.93	47.07	86.74	24.32	0.94	192.89
12	419999	SCIENCE TECHNOLOGY COURSE ENROLLEES	11	19.09	27.64	7.73	55.36	16.91	0.36	127.09
		SCIENCE TECHNOLOGIES	766	15.21	49.49	89.22	86.29	24.22	0.94	265.37
12	420101	PSYCHOLOGY, GENERAL	2,797	57.07	13.05	4.72	64.26	16.53	0.79	156.43
		PSYCHOLOGY	2,797	57.07	13.05	4.72	64.26	16.53	0.79	156.43
12	430102	CORRECTIONS	8,640	24.80	3.97	0.40	68.67	18.62	0.52	116.98
12	430107	LAW ENFORCEMENT	49,285	42.55	7.12	1.02	65.47	19.41	0.52	136.09
12	430109	SECURITY SERVICES (PRIVATE)	3,075	45.08	5.70	0.25	65.99	16.09	0.87	133.99
12	430199	CRIMINAL JUSTICE, OTHER	836	108.39	5.25	0.00	53.60	20.61	0.54	188.39
12	430201	FIRE CONTROL AND SAFETY TECHNOLOGY	3,894	31.50	11.57	1.37	71.26	20.41	0.54	136.65
12	430202	FIRE OFFICER	2,208	38.31	8.53	0.41	66.76	20.33	0.33	134.66
12	430203	FIREFIGHTING	9,296	30.50	11.68	2.20	66.33	18.38	0.48	129.56
12	439994	CAREER EXPLORATION	67	215.55	18.24	0.00	63.21	15.49	0.36	312.85
12	439995	SUPERVISED INDEPENDENT STUDY	54	392.00	6.83	0.98	82.44	19.39	1.33	502.98
12	439997	SPECIAL TOPICS IN PROTECTIVE SERVICES	783	58.23	122.04	0.35	63.94	17.48	0.56	262.59
12	439998	INTERNSHIP IN PROTECTIVE SERVIXCES	1,575	116.75	14.03	2.09	66.00	18.96	0.31	218.13
12	439999	PROTECTIVE SERVICES COURSE ENROLLEES	187	67.06	26.51	1.68	54.63	18.03	0.00	167.91
		PROTECTIVE SERVICES	79,900	41.41	8.81	1.06	66.11	19.13	0.52	137.04
12	440401	PUBLIC ADMINISTRATION	447	100.55	0.00	0.00	87.34	14.75	0.45	203.09
12	440501	PUBLIC POLICY STUDIES	444	121.79	7.85	1.45	80.41	15.66	0.54	227.70
12	440701	SOCIAL WORK/SOCIAL SERVICES	5,288	83.20	10.35	2.63	66.36	19.72	0.35	182.61
12	449995	SUPERVISED INDEPENDENT STUDY	21	439.05	53.57	0.00	66.05	17.52	0.29	576.48
12	449997	SPECIAL TOPICS IN PUBLIC/SOCIAL SERVICE	495	87.58	18.23	0.00	69.08	18.20	0.07	193.15
12	449998	INTERNSHIP IN PUBLIC/SOCIAL SERVICE	1,853	137.79	11.83	1.88	64.80	18.96	0.28	235.54
12	449999	PUBLIC/SOC. SERVICE COURSE ENROLLEES	525	90.11	10.46	0.68	53.89	16.0[illegible]	0.34	171.99

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
		PUBLIC ADMINISTRATIVE & SERVICES	9,073	98.58	10.55	2.03	67.19	18.82	0.34	197.51
12	450701	GEOGRAPHY	1,035	81.73	8.66	2.56	64.22	19.41	0.20	176.77
12	451101	SOCIOLOGY	198	20.90	62.02	0.00	67.86	17.67	0.29	168.74
		SOCIAL SCIENCES	1,233	71.96	17.23	2.15	64.80	19.13	0.21	175.48
12	460101	BRICKMASONRY/STONEMASONRY	1,460	50.51	40.10	2.06	59.47	15.11	0.30	167.55
12	460199	BRICKMASONRY APPRENTICE	72	24.67	121.35	14.22	67.86	17.67	0.29	246.06
12	460201	CARPENTRY	8,140	70.02	36.05	2.42	65.63	20.70	0.48	195.31
12	460299	CARPENTRY APPRENTICE	1,457	73.08	19.71	6.64	59.67	15.27	0.48	174.84
12	460302	ELECTRICIAN	3,194	85.18	22.20	21.11	70.01	19.54	0.55	218.58
12	460303	LINEWORKER	64	0.00	0.00	0.00	46.77	23.31	0.00	70.08
12	460399	ELECTRICAL APPRENTICE	116	105.74	6.61	0.00	55.41	14.67	0.00	182.44
12	460401	BLDG & PROPERTY MAINTENANCE MANAGER	350	75.57	7.03	0.75	65.66	15.95	0.48	165.45
12	460402	CEMENT MASON	186	86.32	50.67	1.53	57.20	15.30	0.72	211.73
12	460403	CONSTRUCTION INSPECTION	1,707	63.51	25.72	3.80	67.59	20.95	0.61	184.98
12	460406	PAINTING AND DECORATING	583	70.85	40.13	1.02	57.48	15.15	0.32	184.95
12	460501	PLUMBING/PIPEFITTING	1,085	74.03	19.14	8.78	65.21	16.65	0.55	184.35
12	460599	PLUMBING/PIPEFITTING APPRENTICE	6	129.50	2.33	0.00	62.00	23.50	0.00	217.33
12	461000	CONSTRUCTION TRADES (INTEGRATED)	57	47.37	0.00	0.00	72.61	18.14	0.00	138.12
12	469994	CAREER EXPLORATION	110	779.71	0.00	0.00	83.68	46.09	0.75	910.23
12	469995	SUPERVISED INDEPENDENT STUDY	3	0.00	133.33	0.00	63.00	21.67	0.00	218.00
12	469997	SPECIAL PROBLEMS/TOPICS	142	119.30	53.22	0.96	55.56	15.18	0.60	244.82
12	469998	INTERNSHIP IN CONSTRUCTION	116	166.72	23.18	0.61	58.63	15.53	0.53	265.20
12	469999	CONSTRUCTION TRADES COURSE ENROLLEES	9	97.22	121.33	14.22	67.78	17.67	0.22	318.44
		CONSTRUCTION TRADES	18,857	76.38	30.38	6.25	65.14	19.16	0.49	197.80
12	470101	ELECTRICAL/ELECTRONIC EQMT. REPAIR	1,980	52.21	28.39	7.51	57.20	17.65	0.62	163.58
12	470103	COMMUNICATION SYSTEM INSTALLER/REPAIRER	3,127	167.98	21.22	22.71	63.97	20.56	0.64	297.09
12	470104	COMPUTER INSTALLER/REPAIRER	1,312	91.67	26.66	7.08	60.63	17.68	0.75	204.47
12	470105	INDUSTRIAL ELECTRONICS	4,295	93.40	27.09	37.10	71.30	19.81	0.57	249.28
12	470106	MAJOR APPLIANCE REPAIR	420	63.56	18.44	0.30	67.66	15.87	0.33	166.15
12	470199	ELECTRICAL/ELECTRONICS, OTHER	804	47.44	59.41	4.52	74.91	21.49	0.16	207.93
12	470201	HEAT, AC, REFRIG. MECHANICS/REPAIR	22,959	88.32	18.04	4.47	65.94	20.25	0.47	197.50
12	470302	HEAVY EQUIPMENT MAINTENANCE/REPAIR	74	63.49	6.69	3.74	47.89	20.22	0.00	142.03
12	470303	INDUSTRIAL MACHINERY MAINTENANCE/REPAIR	3,021	74.18	19.41	6.64	68.47	19.13	0.87	188.70
12	470408	WATCH/CLOCK REPAIR	11	49.82	16.91	5.73	89.09	10.09	3.55	175.18
12	470501	STATIONARY ENERGY SOURCES	150	45.05	37.04	0.00	55.03	15.08	0.62	152.81

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	470603	AUTOMOTIVE BODY REPAIR	5,171	98.95	18.29	2.55	65.08	17.18	0.39	202.44
12	470604	AUTOMOTIVE MECHANICS	37,486	135.00	28.18	15.94	64.57	19.44	0.40	263.53
12	470605	DIESEL ENGINE MECHANICS/REPAIR	3,051	74.46	17.97	1.75	61.92	15.70	0.15	171.95
12	470606	SMALL ENGINE MECHANIC/REPAIR	3,130	65.72	11.31	5.62	61.64	17.97	0.36	162.60
12	470609	AVIATION SYSTEMS TECHNOLOGIST	7,240	101.09	25.31	12.72	64.02	15.00	0.63	218.78
12	479994	CAREER EXPLORATION	2	0.00	0.00	0.00	96.50	39.00	0.00	135.50
12	479995	SUPERVISED INDEPENDENT STUDY	275	171.13	36.64	4.85	42.84	13.15	0.19	268.81
12	479996	LICENSE/CERTIFICATION REVIEW	164	75.90	19.67	9.35	59.19	17.29	0.32	181.73
12	479997	SPECIAL TOPICS IN MECHANICS	490	91.41	21.86	10.77	51.97	15.53	0.37	191.91
12	479998	INTERNSHIP	1,053	176.61	26.41	49.49	67.22	18.14	0.39	338.26
12	479999	MECHANICS/REPAIRERS COURSE ENROLLEES	18	296.17	33.22	18.50	68.72	19.61	0.00	436.22
		MECHANICS AND REPAIRERS	96,233	109.23	23.75	12.13	64.87	18.93	0.46	229.38
12	480101	DRAFTING, GENERAL	11,082	74.74	27.77	9.99	65.61	19.84	0.49	198.44
12	480102	ARCHITECTURAL DRAFTING	6,823	126.25	14.61	9.74	64.05	19.54	0.71	234.90
12	480103	CIVIL/STRUCTURAL DRAFTING	521	238.75	12.61	8.23	59.67	17.12	0.47	336.85
12	480104	ELECTRICAL/ELECTRONICS DRAFTING	1,207	129.97	23.68	22.83	65.64	21.36	0.81	264.28
12	480105	MECHANICAL DRAFTING	4,259	111.70	20.27	15.46	70.65	19.65	0.25	237.98
12	480201	GRAPHIC & PRINTING COMMUNICATIONS	3,108	80.78	62.33	16.33	61.86	18.87	0.34	240.51
12	480205	MECHANICAL TYPESETTER/COMPOSER	7,394	105.77	14.31	5.24	59.73	20.22	0.41	205.68
12	480206	LITHOGRAPHER AND PLATEMAKER	2,460	132.76	18.76	12.12	66.85	22.51	0.34	253.33
12	480208	PRINTING PRESS OPERATIONS	1,436	145.10	19.00	7.84	59.66	18.99	0.24	250.83
12	480212	DESKTOP PUBLISHING	5,617	82.20	21.61	3.09	62.61	18.51	0.93	188.95
12	480299	GRAPHIC & PRINT EQUIPMENT OPERATIONS	119	60.02	14.45	4.32	57.65	20.05	0.20	156.68
12	480503	MACHINE SHOP ASSISTANT	8,899	95.16	26.85	13.37	61.94	19.21	0.64	217.17
12	480505	METAL PATTERNMAKING	6	53.17	957.17	0.00	86.17	17.17	0.00	1,113.67
12	480506	SHEET METAL	2,795	66.56	47.34	4.02	68.54	16.85	0.44	203.75
12	480507	TOOL AND DIE MAKING	3,052	28.32	23.56	0.95	58.02	18.78	1.11	130.74
12	480508	WELDER/WELDER TECHNOLOGIST	17,684	83.52	26.43	6.66	62.30	17.62	0.45	196.97
12	480520	NUMERICAL CONTROL	875	77.42	55.17	22.39	68.57	21.39	0.27	245.20
12	480599	PRECISION METAL WORKER	274	42.62	52.26	5.92	57.20	15.69	2.00	175.69
12	480702	FURNITURE MAKING	388	119.89	7.61	0.00	45.07	17.12	0.16	189.84
12	489994	CAREER EXPLORATION	3	4,658.00	105.33	0.00	96.67	39.00	0.00	4,899.00
12	489995	SUPERVISED INDEPENDENT STUDY	374	84.31	46.83	7.23	64.39	20.67	0.28	223.70
12	489997	SPECIAL TOPICS IN PRECISION PRODUCTION	1,360	75.80	30.77	6.10	56.24	16.07	0.53	185.52
12	489998	INTERNSHIP IN PRECISION PRODUCTION	288	151.56	14.39	9.84	61.84	15.69	0.44	253.77
12	489999	PRECISION PRODUCTION COURSE ENROLLEES	181	169.24	114.44	2.50	56.12	16.51	0.00	358.80
		PRECISION PRODUCTION	80,205	92.62	26.07	8.85	63.11	18.98	0.54	210.18

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	490101	AVIATION	45	37.09	32.71	5.09	61.16	15.29	1.16	152.49
12	490102	AIRCRAFT PILOTING	244	84.97	59.26	10.50	57.81	15.19	0.87	228.60
12	490105	AIR TRAFFIC CONTROL	30	46.57	63.27	11.13	58.33	15.20	0.90	195.40
12	490107	PRIVATE PILOTING	336	103.96	83.45	13.82	56.29	15.85	0.57	273.92
12	490205	TRUCK AND BUS DRIVING	3,758	73.13	31.80	3.09	69.30	20.03	0.08	197.42
12	490309	RIVERBOAT TRAINING	201	219.52	71.69	40.17	68.70	20.87	0.00	420.94
12	499997	SPECIAL TOPICS IN AVIATION	103	74.52	81.47	15.02	55.03	15.08	0.61	241.73
12	499998	INTERNSHIP IN TRANSPORTATION	27	2.67	67.52	12.30	55.93	15.07	0.67	154.15
		TRANSPORTATION AND MATERIAL MOVERS	4,744	81.24	40.05	6.18	67.23	19.31	0.19	214.19
12	500401	DESIGN, GENERAL	5,970	115.48	27.30	6.61	59.04	18.27	0.41	227.11
12	500406	COMMERCIAL PHOTOGRAPHY	4,275	124.80	24.57	11.24	61.97	17.57	0.36	240.50
12	500901	MUSIC, GENERAL	177	59.95	6.99	3.26	82.85	17.64	0.16	170.86
12	500904	COMMERCIAL MUSIC	27	134.67	0.00	0.00	87.33	14.74	0.44	237.19
12	509995	SUPERVISED INDEPENDENT STUDY	15	642.93	533.27	0.00	87.33	14.73	0.40	1,278.67
12	509997	SPEC TOPICS IN VISUAL & PERF. ARTS	144	86.78	24.96	18.25	58.84	20.02	0.24	209.08
12	509999	VISUAL AND PERFORMING ART, OTHER	54	91.19	17.39	14.52	55.35	16.94	0.41	195.80
		VISUAL AND PERFORMING ARTS	10,662	118.57	26.43	8.58	60.70	17.98	0.39	232.65
12	510205	SIGN LANGUAGE INTERPRETER	8,359	66.89	6.16	3.31	85.24	27.43	0.04	189.07
12	510601	DENTAL ASSISTANT	7,044	139.78	30.35	6.52	65.87	20.42	0.13	263.07
12	510602	DENTAL HYGIENIST	1,048	222.96	25.77	57.11	67.37	21.99	0.16	395.36
12	510603	DENTAL LABORATORY TECHNICIAN	1,010	200.99	7.33	10.33	63.33	21.79	0.31	304.07
12	510702	HOSPITAL/HEALTH FACILITIES ADMINISTRATION	360	44.29	14.61	0.73	60.49	16.89	0.37	137.38
12	510703	HEALTH UNIT COORD/WARD CLERK	378	78.76	36.80	1.23	56.09	17.87	0.55	191.30
12	510707	MEDICAL RECORDS TECHNOLOGY	3,111	127.47	34.40	9.20	63.68	17.47	1.06	253.29
12	510709	COMPUTERIZED INFORMATION	94	115.50	30.45	5.65	73.85	20.41	0.00	245.86
12	510710	CENTRAL SUPPLY TECHNOLOGY	13	31.77	20.31	0.15	52.62	15.92	0.00	120.77
12	510801	MEDICAL ASSISTANT	626	82.01	14.11	0.72	63.78	21.59	0.14	182.35
12	510803	OCCUPATIONAL THERAPY ASSISTANT	5,271	74.25	30.61	4.55	63.92	19.88	0.31	193.51
12	510805	PHARMACY TECHNICIAN/ASSISTANT	1,384	45.05	16.84	6.99	67.72	23.59	0.45	160.64
12	510806	PHYSICAL THERAPY ASSISTANT	5,734	98.93	35.31	15.09	57.51	17.70	0.82	225.36
12	510807	PHYSICIAN ASSISTANT	1,316	30.56	62.10	1.34	51.39	20.99	0.56	166.94
12	510808	VET ASST/ANIMAL HEALTH TECHNICIAN	750	165.08	22.72	19.91	82.86	17.65	0.17	308.38
12	510901	CARDIOVASCULAR TECHNOLOGY	452	77.98	10.99	0.00	96.73	39.18	0.00	224.89
12	510903	ELECTROENCEPHALOGRPH TECHNOLOGY	25	56.44	48.84	0.00	87.88	20.68	0.00	213.84
12	510904	EMERGENCY MED TECH/TECHNICIAN	27,895	32.97	14.34	2.04	63.64	17.95	0.44	131.38
12	510905	NUCLEAR MED TECH/TECHNICIAN	528	133.38	31.69	11.63	60.87	20.29	0.34	258.21
12	510907	MEDICAL RADIOLOGIC TECHNOLOGY	12,624	103.15	33.16	6.06	61.40	19.05	0.46	223.29

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	510908	RESPIRATORY THERAPY TECHNOLOGY	5,408	144.44	48.52	23.29	65.47	18.32	0.36	300.40
12	510909	SURGICAL/OPERATING ROOM TECHNICIAN	1,774	123.91	14.94	3.51	59.61	20.29	0.12	222.38
12	510910	DIAGNOSTIC MEDICAL SONOGRAPHY	616	91.16	18.58	7.21	68.34	23.55	0.26	209.10
12	510911	RENAL DIALYSIS TECHNOLOGY	858	129.85	5.01	0.37	52.18	21.00	0.57	208.97
12	511004	MEDICAL LABORATORY TECHNICIAN	5,552	148.93	51.96	12.14	65.24	18.82	0.50	297.59
12	511501	ALCOHOL/DRUG ABUSE COUNSELING	6,467	49.64	7.39	1.10	72.36	19.33	0.47	150.29
12	511502	PSYCHIATRIC/MENTAL HEALTH SERVICES	1,723	63.72	16.32	0.71	67.71	19.63	0.33	168.62
12	511601	NURSING (R.N. TRAINING)	106,301	184.17	25.09	2.76	66.66	20.69	0.55	299.93
12	511613	PRACTICAL NURSE (LPN TRAINING)	38,257	66.19	16.10	4.57	67.48	22.69	0.48	177.52
12	511614	NURSE ASSISTANT/AIDE	26,404	68.78	17.11	1.92	64.73	19.98	0.38	172.89
12	511615	HOME HEALTH AIDE	36	78.81	26.44	0.00	62.69	15.14	0.36	183.44
12	511803	OPHTHALMIC MED TECHNICIAN	424	116.23	10.12	3.47	63.33	21.79	0.31	215.25
12	512604	THERAPEUTIC RECREATIONAL ASSISTING	388	106.40	13.69	1.79	65.59	20.16	0.21	207.84
12	519994	CAREER EXPLORATION	8	144.13	231.00	2.50	52.63	15.88	0.00	446.13
12	519995	SUPERVISED INDEPENDENT STUDY	368	37.15	15.28	0.02	32.70	13.94	0.01	99.10
12	519996	LICENSURE REVIEW	567	86.59	20.24	4.10	68.98	18.13	0.55	198.59
12	519997	CASE STUDIES/PROB IN ALLIED HEALTH	661	39.84	20.21	1.69	48.79	14.30	0.45	125.29
12	519998	INTERNSHIP IN ALLIED HEALTH	22,070	141.78	28.92	4.71	64.43	19.18	0.39	259.41
12	519999	HEALTH PROFESSIONS COURSE ENROLLEES	805	83.78	33.88	1.31	62.89	21.84	0.18	203.88
		HEALTH PROFESSIONS AND RELATED SCIENCES	296,709	120.42	23.18	4.36	66.06	20.43	0.46	234.91
12	520101	BUSINESS, GENERAL	1,043	74.14	37.89	5.14	65.48	14.93	1.42	199.00
12	520201	BUSINESS ADMINISTRATION & MANAGEMENT	12,855	71.62	10.06	2.43	66.37	19.24	0.64	170.35
12	520203	LOGISTICS & MATERIALS MANAGEMENT	2,235	49.87	22.80	2.27	80.64	26.76	0.51	182.84
12	520204	OFFICE SUPERVISION & MANAGEMENT	3,985	61.49	8.44	5.86	65.86	18.43	0.42	160.49
12	520205	OPERATIONS MANAGEMENT & SUPERVISION	1,727	51.69	15.40	2.82	75.00	22.64	0.80	168.35
12	520302	ACCOUNTING TECHNICIAN	20,472	67.01	9.63	2.88	65.16	18.24	0.59	163.52
12	520401	ADMINISTRATIVE ASST./SECRETARIAL SCIENCE	37,314	68.06	20.31	7.16	65.11	19.32	0.59	200.55
12	520403	LEGAL ADMIN. ASST./SECRETARY	1,254	67.19	26.21	8.23	64.29	19.55	0.32	185.78
12	520404	MEDICAL ADMIN. ASST./SECRETARY	17,552	50.72	9.83	7.71	66.03	20.18	0.52	154.99
12	520405	COURT REPORTER	4,667	104.88	16.31	4.81	64.74	20.70	0.31	211.75
12	520407	INFORMATION PROCESSING/DATA ENTRY TECH.	66,596	64.81	12.09	5.83	68.92	18.93	0.77	171.35
12	520408	GENERAL OFFICE/CLERICAL	31,873	92.23	16.52	9.31	65.64	19.78	0.51	203.99
12	520701	ENTERPRISE MANAGEMENT/OPERATIONS	7,547	82.13	29.76	4.36	64.74	18.84	0.57	200.39
12	520803	BANKING & FINANCIAL SUPPORT SERVICES	4,276	66.68	7.05	2.48	71.60	19.20	0.59	169.61
12	520807	INVESTMENTS AND SECURITIES	931	293.55	57.17	2.55	74.14	23.73	0.28	451.41
12	520902	HOTEL/MOTEL AND RESTAURANT MANAGEMENT	4,018	95.05	19.31	2.31	67.63	22.01	0.87	207.18
12	521001	HUMAN RESOURCES MANAGEMENT	4,732	50.14	9.05	2.56	62.82	17.45	0.58	142.60
12	521002	LABOR/PERSONNEL RELATIONS	186	42.32	7.21	2.37	66.41	16.38	0.29	134.97
12	521003	ORGANIZATIONAL BEHAVIOR STUDIES	5,608	64.41	8.45	2.02	68.70	18.93	0.41	162.93

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	521101	INTERNATIONAL BUSINESS	594	96.59	9.90	0.63	85.54	24.36	0.14	217.15
12	521202	BUSINESS COMPUTER PROGRAMMING	101,063	65.00	14.48	5.11	65.10	19.13	0.52	169.34
12	521203	BUSINESS SYSTEMS ANALYSIS	6,122	93.76	40.08	5.82	68.31	18.65	0.63	227.25
12	521204	BUSINESS SYSTEMS NETWORKING	3,980	111.57	15.00	3.84	71.63	19.99	0.65	222.68
12	521205	BUSINESS COMPUTER FACILITIES OPERATOR	8,994	71.90	16.51	4.63	67.86	19.99	0.51	181.39
12	521401	BUSINESS MARKETING AND MARKETING MGMT.	1,605	80.31	10.12	1.52	57.63	16.40	0.83	166.81
12	521402	MARKETING RESEARCH	543	63.47	7.82	1.10	67.40	20.22	1.50	161.51
12	521501	REAL ESTATE	8,892	86.28	9.76	1.99	64.47	18.71	0.71	181.91
12	529994	CAREER EXPLORATION	493	339.75	7.12	1.19	63.95	15.80	1.12	428.92
12	529995	SUPERVISED INDEPENDENT STUDY	1,086	95.06	11.28	2.20	61.87	18.20	0.32	188.93
12	529996	CERTIFICATION & LICENSURE	384	52.14	12.02	0.04	69.35	24.42	0.51	158.48
12	529997	CASE STUDIES/PROB IN BUSINESS	4,804	64.03	16.11	2.60	63.12	17.60	0.66	164.11
12	529998	INTERNSHIPS & COOP. EDUCATION	4,552	140.26	22.62	7.00	63.05	18.13	0.42	251.50
12	529999	BUS. MGMT./ADMIN. SVC. COURSE ENROLLEES	652	77.70	32.27	3.29	64.57	20.50	0.21	198.54
		BUSINESS MANAGEMENT/ADMIN. SERVICES	372,635	73.81	14.97	5.39	66.32	19.23	0.59	180.31
		TOTAL PCS 1.2	**1,343,353**	**89.61**	**20.21**	**5.53**	**65.74**	**19.55**	**0.51**	**201.16**
14	320101	BASIC SKILL,GEN PCS 1.4-1	1,227	42.05	1.04	0.06	55.43	14.67	0.00	113.25
14	320103	BASIC SKILLS, GENERAL	105,009	65.22	7.49	1.62	67.32	20.49	0.65	162.79
14	320104	COMPUTATIONAL SKILLS	267,627	42.93	4.40	1.37	67.96	19.94	0.71	137.30
14	320113	READING	79,268	63.67	5.47	0.95	68.84	21.01	0.65	160.60
		BASIC SKILLS	453,131	51.72	5.29	1.35	67.93	20.24	0.68	147.22
		TOTAL PCS 1.4	**453,131**	**51.72**	**5.29**	**1.35**	**67.93**	**20.24**	**0.68**	**147.22**
15	069999	VOCATIONAL BUS COURSE ENROLLEES	510	14.75	9.48	0.23	56.15	16.10	0.28	96.98
		MANAGEMENT	510	14.75	9.48	0.23	56.15	16.10	0.28	96.98
15	139999	EDUCATION, OTHER	565	65.28	26.51	1.18	68.91	20.23	0.46	182.57
		EDUCATION	565	65.28	26.51	1.18	68.91	20.23	0.46	182.57
15	169999	FOREIGN LANGUAGE, OTHER	743	32.33	11.67	0.16	63.75	18.79	0.27	126.97
		FOREIGN LANGUAGE	743	32.33	11.67	0.16	63.75	18.79	0.27	126.97

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
15	200199	HOMEMAKING, OTHER	243	45.17	6.93	0.31	57.81	16.90	0.45	127.59
		VOCATIONAL HOME ECONOMICS	243	45.17	6.93	0.31	57.81	16.90	0.45	127.59
15	239999	LETTERS, OTHER	127	252.10	164.80	149.27	67.71	18.38	0.26	352.52
		LETTERS	127	252.10	164.80	149.27	67.71	18.38	0.26	352.52
15	250399	SUPERVISED INDEPENDENT STUDY	4	0.00	0.00	0.00	72.50	18.00	0.00	90.50
		LIBRARY AND ARCHIVAL SCIENCE	4	0.00	0.00	0.00	72.50	18.00	0.00	90.50
15	269999	LIFE SCIENCE, OTHER	6	0.00	72.83	0.00	52.67	15.83	0.00	141.33
		LIFE SCIENCES	6	0.00	72.83	0.00	52.67	15.83	0.00	141.33
15	270399	PRACTICAL MATH	603	62.47	0.00	0.00	83.68	46.09	0.75	193.00
		MATHEMATICS	603	62.47	0.00	0.00	83.68	46.09	0.75	193.00
15	300799	GENDER ROLES IN MODERN SOCIETY	20	0.00	0.00	0.00	57.05	13.25	0.05	70.35
		MULTI/INTERDISCLIPLINARY STUDIES	20	0.00	0.00	0.00	57.05	13.25	0.05	70.35
15	320105	JOB SEEKING/CHANGING SKILLS	378	55.29	3.07	0.02	62.90	14.60	0.27	136.15
15	340103	HEALTH ENHANCEMENT PRACTICES	850	108.84	3.37	1.16	38.03	16.45	1.23	169.09
		HEALTH RELATED ACTIVITIES	850	108.84	3.37	1.16	38.03	16.45	1.23	169.09
15	350101	INTERPERSONAL SKILLS, GENERAL	40	0.00	0.00	0.00	57.05	13.25	0.05	70.35
		INTERPERSONAL SKILLS	40	0.00	0.00	0.00	57.05	13.25	0.05	70.35
15	370199	PERSONAL AWARENESS, OTHER	2,137	26.08	1.02	0.00	66.27	13.95	0.41	107.74
		PERSONAL AWARENESS	2,137	26.08	1.02	0.00	66.27	13.95	0.41	107.74
15	429999	PSYCHOLOGY, OTHER	612	24.07	0.00	0.00	83.68	46.09	0.75	154.60

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
		PSYCHOLOGY	612	24.07	0.00	0.00	83.68	46.09	0.75	154.60
15	459999	SOCIAL SCIENCES, OTHER	140	441.49	2.86	4.57	73.89	26.06	0.68	549.56
		SOCIAL SCIENCES	140	441.49	2.86	4.57	73.89	26.06	0.68	549.56
15	469999	CONSTRUCTION TRADES COURSE ENROLLEES	27	43.44	0.00	0.00	57.78	21.07	0.33	122.63
		CONSTRUCTION TRADES	27	43.44	0.00	0.00	57.78	21.07	0.33	122.63
15	479999	MECH/REPAIRERS COURSE ENROLLEES	4	611.75	0.00	0.00	83.50	46.00	0.50	741.75
		MECHANICS AND REPAIRERS	4	611.75	0.00	0.00	83.50	46.00	0.50	741.75
15	489999	PRECISION PRODUCTION COURSE ENROLLEES	610	41.45	22.92	0.50	55.16	16.20	0.33	136.57
		PRECISION PRODUCTION	610	41.45	22.92	0.50	55.16	16.20	0.33	136.57
15	499999	TRANSPORTATION COURSE ENROLLEES	27	40.00	24.30	0.00	52.67	15.89	0.00	132.85
		TRANSPORTATION	27	40.00	24.30	0.00	52.67	15.89	0.00	132.85
15	509999	VISUAL AND PERFORMING ARTS	399	45.54	11.18	1.98	80.33	23.39	0.78	163.19
		VISUAL AND PERFORMING ARTS	399	45.54	11.18	1.98	80.33	23.39	0.78	163.19
		TOTAL PCS 1.5	**8,045**	**55.06**	**9.60**	**2.82**	**64.68**	**21.18**	**0.53**	**153.87**
16	010101	AGRICULTURAL BUSINESS & MANAGEMENT	466	50.88	9.36	12.05	60.49	14.77	0.80	148.35
16	010201	AGRICULTURAL MECHANICS	481	90.80	0.00	0.00	57.07	13.26	0.06	161.19
16	010301	AGRICULTURAL PRODUCTION	128	31.86	7.02	1.92	42.97	11.42	0.27	95.46
16	010302	ANIMAL PRODUCTION	166	4.52	2.12	0.11	58.77	14.82	0.53	80.87
16	010304	CROP PRODUCTION	39	73.90	0.00	0.00	82.85	17.64	0.15	174.54
16	010603	ORNAMENTAL HORTICULTURE	453	26.95	10.42	0.16	68.29	16.71	0.25	122.77
16	010605	LANDSCAPING	116	28.82	6.08	1.04	90.30	30.39	0.23	156.86
		AGRICULTURAL BUSINESS AND PRODUCTION	1,849	49.03	5.97	3.28	62.49	15.66	0.36	136.79
16	030401	FORESTRY PRODUCTION	14	28.57	4.43	3.57	75.43	17.64	0.29	129.93
		CONSERVATION, NATURAL RESOURCES	14	28.57	4.43	3.57	75.43	17.64	0.29	129.93

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	080301	ENTREPRENEURSHIP, GENERAL	37	14.92	50.78	0.51	62.03	19.65	0.78	148.65
16	080704	GENERAL BUYING OPERATIONS	112	41.96	19.35	0.26	49.61	14.28	3.21	128.67
16	080706	GENERAL SELLING SKILLS AND SALES OPS.	191	45.29	8.04	2.34	69.04	20.81	0.58	146.10
16	080709	GENERAL DISTRIBUTION OPERATIONS	17	94.12	19.41	0.24	49.59	14.24	3.18	180.76
16	081001	INSURANCE MARKETING OPERATIONS	301	58.30	10.36	2.01	60.54	13.34	2.24	146.78
16	081105	TRAVEL SERVICES MARKETING	1,327	27.02	19.82	1.03	66.52	19.16	0.77	134.33
		MARKETING AND DISTRIBUTION	1,985	34.71	17.80	1.25	64.67	18.13	1.14	137.69
16	090701	RADIO/TV BROADCASTING	54	52.09	30.31	9.54	63.33	18.94	0.78	175.00
		COMMUNICATIONS	54	52.09	30.31	9.54	63.33	18.94	0.78	175.00
16	100101	EDUCATIONAL MEDIA TECHNOLOGY	73	6.49	0.00	0.00	87.33	14.75	0.44	109.01
16	100103	PHOTOGRAPHIC TECHNOLOGY	33	184.39	188.85	0.09	70.18	25.15	0.48	469.15
16	100104	RADIO/TV BROADCAST TECHNOLOGY	12	507.00	156.25	2.58	52.67	15.92	0.00	734.42
		COMMUNICATIONS TECHNOLOGY	118	107.14	68.70	0.29	79.01	17.78	0.41	273.33
16	120403	COSMETOLOGY	36	55.61	5.00	11.67	66.97	19.92	0.03	159.19
16	120502	BARTENDER/MIXOLOGIST	42	20.00	1.00	0.67	67.86	17.67	0.29	107.48
16	120503	CULINARY ARTS/CHEF TRAINING	141	30.78	22.30	0.20	67.37	22.50	1.33	144.48
16	120504	FOOD & BEVERAGE/RESTAURANT OPERATIONS	2,646	39.01	28.34	10.18	68.53	20.94	0.47	167.48
16	120507	WAITER/WAITRESS/DINING ROOM MANAGER	1	0.00	74.00	79.00	67.00	16.00	0.00	236.00
		PERSONAL AND MISCELLANEOUS SERVICES	2,866	38.52	27.37	9.60	68.45	20.96	0.50	165.39
16	131200	TEACHER UPGRADING	2,832	23.47	0.00	0.00	65.65	14.48	0.66	104.25
16	131501	TEACHER ASSISTANT/AIDE	125	8.64	9.71	8.21	70.99	16.26	0.19	114.01
		EDUCATION	2,957	22.84	0.41	0.35	65.87	14.55	0.64	104.67
16	150101	ARCHITECTURAL DESIGN TECHNOLOGY	20	3.70	4.75	0.25	63.40	15.40	1.35	88.85
16	150201	CIVIL TECHNOLOGY	154	60.40	13.03	3.94	47.19	13.27	0.55	138.36
16	150301	COMPUTER TECHNOLOGY	958	37.51	11.79	0.01	55.90	27.68	0.00	132.90
16	150303	ELECTRONIC TECHNOLOGY	628	38.36	11.02	2.24	51.36	18.75	0.29	122.02
16	150310	TELECOMMUNICATION ELECTROLOGY	3	150.00	19.33	0.33	49.33	14.00	3.00	236.00
16	150403	ELECTROMECHANICAL TECHNOLOGY	20	178.30	12.20	0.00	55.35	16.90	0.40	263.15
16	150411	AUTOMATED MANUFACTURING TECHNOLOGY	876	62.62	20.94	1.11	69.35	17.29	0.25	171.55
16	150503	ENERGY CONSERVATION & USE	417	17.19	6.89	0.95	63.33	21.54	0.36	110.23

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	150506	WATER QUALITY/WASTEWATER TREATMENT	614	48.44	26.50	4.19	65.05	20.35	0.41	164.93
16	150507	ENVIRONMENTAL & POLLUTION TECHNOLOGY	24	18.04	0.00	0.00	81.58	19.79	0.50	119.92
16	150603	INDUSTRIAL TECHNOLOGY	773	43.92	89.22	136.59	60.68	25.40	0.10	355.91
16	150701	OCCUPATIONAL SAFETY & HEALTH TECH.	935	29.87	9.92	0.85	56.66	15.12	0.18	112.60
16	150702	QUALITY CONTROL TECHNOLOGY	391	81.15	60.20	0.57	65.32	16.49	1.38	225.11
16	150805	MECHANICAL DESIGN TECHNOLOGY	6	0.00	113.17	0.00	86.17	17.17	0.00	216.50
16	150810	COMPUTER-AIDED DESIGN	570	58.41	67.10	54.37	67.72	20.17	0.33	268.10
16	150901	COAL MINING TECHNOLOGY	14,061	8.58	0.54	0.58	28.28	10.09	0.00	48.07
		ENGINEERING RELATED TECHNOLOGY	20,450	20.20	10.09	7.42	38.48	13.29	0.09	89.57
16	200202	CHILD CARE PROVIDER/ASSISTANT	1,580	14.15	6.81	1.33	68.56	16.65	0.63	108.14
16	200305	CUSTOM TAILORING AND ALTERATIONS	245	32.16	5.38	0.00	51.73	12.57	0.09	101.92
16	200404	DIETETIC AIDE/ASSISTING	1,042	67.52	4.79	2.50	76.80	32.03	2.57	186.21
16	200501	HOME FURNISHING & EQUIPMENT INSTALLERS	116	45.84	17.50	15.73	64.54	14.34	3.94	161.91
16	200604	CUSTODIAL SERVICES	356	18.63	0.00	0.00	83.85	44.69	0.73	147.89
16	200605	EXECUTIVE HOUSEKEEPING	32	140.47	0.00	0.00	83.03	18.53	0.47	242.50
16	200606	HOMEMAKER'S AIDE	242	90.17	10.27	0.00	59.46	24.57	0.38	184.86
		VOCATIONAL HOME ECONOMICS	3,613	38.43	5.97	1.81	70.69	24.04	1.25	142.21
16	220103	LEGAL ASSISTING	6	79.50	32.17	2.50	89.17	10.00	3.50	216.83
		LAW	6	79.50	32.17	2.50	89.17	10.00	3.50	216.83
16	230401	COMPOSITION	1,000	32.28	7.41	0.38	73.10	20.32	0.35	133.83
16	231001	DEBATE AND FORENSICS	115	0.00	0.00	0.00	63.32	21.79	0.31	85.43
16	231101	TECHNICAL AND BUSINESS WRITING	17	103.65	16.00	0.00	92.82	23.06	0.00	235.53
		LETTERS	1,132	30.07	6.78	0.34	72.40	20.51	0.34	130.44
16	240105	ORIENTATION COURSES	3,061	41.34	3.32	0.33	75.36	18.78	0.18	139.30
		LIBERAL/GENERAL EDUCATION	3,061	41.34	3.32	0.33	75.36	18.78	0.18	139.30
16	250301	LIBRARY ASSISTING	18	0.00	8.22	8.83	67.89	16.28	0.17	101.39
		LIBRARY AND ARCHIVAL SCIENCE								
16	260601	ANATOMY	46	43.48	19.07	0.13	63.33	21.78	0.30	148.09
16	260705	PHARMACOLOGY	96	0.00	2.60	0.00	69.41	15.75	0.18	87.94

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
		LIFE SCIENCES	142	14.08	7.94	0.04	67.44	17.70	0.22	107.42
16	270301	APPLIED MATHEMATICS	1,471	30.02	8.08	2.26	73.18	22.24	0.39	136.16
16	270501	STATISTICS	73	0.00	7.70	6.16	75.48	17.64	0.34	107.33
		MATHEMATICS	1,544	28.60	8.06	2.44	73.29	22.02	0.39	134.80
16	310301	PARKS/RECREATION MANAGEMENT	36	0.00	0.22	14.03	68.69	20.86	0.00	103.81
		PARKS AND RECREATION	36	0.00	0.22	14.03	68.69	20.86	0.00	103.81
16	400801	PHYSICS, GENERAL	212	178.86	4.94	0.00	76.57	26.88	0.36	287.60
		PHYSICAL SCIENCE	212	178.86	4.94	0.00	76.57	26.88	0.36	287.60
16	420101	PSYCHOLOGY, GENERAL	5	0.00	27.00	0.00	71.40	20.80	0.20	119.40
		PSYCHOLOGY	5	0.00	27.00	0.00	71.40	20.80	0.20	119.40
16	430102	CORRECTIONS	90	0.00	0.00	0.00	86.58	16.38	0.00	102.96
16	430107	LAW ENFORCEMENT	12,088	5.84	0.44	0.01	86.67	14.87	0.45	108.28
16	430109	SECURITY SERVICES (PRIVATE)	694	117.26	795.57	0.10	67.00	21.80	0.31	1,002.03
16	430199	CRIMINAL JUSTICE, OTHER	17	31.53	25.12	7.12	30.82	13.29	1.35	109.24
16	430201	FIRE CONTROL AND SAFETY TECHNOLOGY	92	62.24	13.64	0.09	48.29	13.51	0.42	138.20
16	430202	FIRE OFFICER	333	41.27	191.23	146.13	72.89	24.80	0.48	476.80
16	430203	FIREFIGHTING	1,158	36.90	13.37	0.98	56.70	15.73	0.31	124.00
16	439996	CERTIFICATION/LICENSURE REVIEW	74	0.00	0.00	0.00	63.32	21.78	0.31	85.42
	43	PROTECTIVE SERVICES	14,546	14.76	43.88	3.45	82.61	15.53	0.43	160.65
16	440401	PUBLIC ADMINISTRATION	99	7.27	4.88	4.81	68.16	16.19	0.17	101.48
16	440701	SOCIAL WORK/SOCIAL SERVICE	311	39.22	2.37	1.22	65.91	19.10	0.42	128.24
		PUBLIC AND SOCIAL SERVICE	410	31.50	2.98	2.08	66.46	18.40	0.36	121.78
16	460201	CARPENTRY	884	70.84	60.10	5.63	67.07	22.40	0.54	226.58
16	460302	ELECTRICIAN	416	60.09	11.42	9.17	70.32	20.50	0.36	171.85
16	460401	BLDG/PROPERY MAINTENANCE MANAGER	364	21.95	26.44	1.95	74.94	32.84	0.57	158.70
16	460403	CONSTRUCTION INSPECTION	1,325	69.72	84.29	14.03	56.36	13.83	0.17	238.39
16	460408	PAINTING AND DECORATING	74	7.92	24.76	0.16	65.69	19.41	0.26	118.19

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	460501	PLUMBING/PIPEFITTING	166	98.97	7.81	0.76	59.72	20.77	0.45	188.48
16	469996	CERTIFICATION/LICENSURE REVIEW	39	0.00	168.56	0.00	71.49	20.97	0.33	261.36
		CONSTRUCTION TRADES	3,268	62.73	57.80	8.64	63.67	19.68	0.36	212.87
16	470101	ELECTRICAL & ELECTRONIC EQMT REPAIR	50	36.00	5.40	0.00	71.50	20.98	0.34	134.22
16	470102	BUSINESS MACHINE REPAIR	30	78.40	22.50	0.00	71.50	20.97	0.33	193.70
16	470103	COMMUNICATION SYSTEMS INSTALL/REPAIR	413	79.69	16.48	5.19	67.64	21.34	0.30	190.65
16	470104	COMPUTER INSTALL/REPAIR	151	20.71	15.20	5.54	67.31	19.76	0.37	128.89
16	470105	INDUSTRIAL ELECTRONICS	816	97.09	5.83	3.39	69.54	20.93	0.56	197.35
16	470106	MAJOR APPLIANCE REPAIR	69	108.13	5.84	15.26	65.20	19.84	0.10	214.38
16	470199	ELECTRICAL INSTALL/REPAIR, OTHER	9	98.56	3.33	19.56	68.67	20.78	0.00	210.89
16	470201	HEAT, AC, REFRIG. MECHANICS/REPAIR	2,153	48.93	5.93	2.23	66.39	21.86	0.37	145.71
16	470303	INDUSTRIAL MACHINERY REPAIR	965	24.69	16.13	3.26	61.32	20.00	0.50	125.90
16	470501	STATIONARY ENERGY SOURCES	759	11.54	5.20	0.04	63.33	21.79	0.31	102.21
16	470603	AUTOMOTIVE BODY REPAIR	96	44.52	4.44	1.66	59.04	15.45	0.47	125.57
16	470604	AUTOMOTIVE MECHANICS	4,068	16.38	43.58	0.52	63.91	21.86	0.34	146.60
16	470605	DIESEL ENGINE MECHANICS/REPAIR	19	34.74	46.16	0.32	63.32	21.79	0.26	166.58
16	470606	SMALL ENGINE MECHANICS/REPAIR	348	74.18	21.30	0.08	61.37	18.90	0.32	176.16
		MECHANICS AND REPAIRERS	9,946	36.51	23.48	1.73	64.76	21.36	0.38	148.21
16	480101	DRAFTING, GENERAL	1,118	36.28	16.59	0.99	62.54	18.32	0.24	134.96
16	480102	ARCHITECTURAL DRAFTING	48	207.81	13.23	8.33	69.77	20.33	0.69	320.17
16	480105	MECHANICAL DRAFTING	12	2,148.17	0.00	0.00	49.42	12.58	0.50	2,210.67
16	480201	GRAPHIC & PRINTING EQUIPMENT OPERATORS	13	77.23	27.08	16.38	63.31	16.85	1.00	201.85
16	480206	LITHOGRAPHER AND PLATEMAKER	103	89.13	35.44	5.76	63.34	20.12	0.58	214.36
16	480208	PRINTING PRESS OPERATIONS	297	97.83	33.93	2.49	63.33	21.10	0.43	219.11
16	480212	DESKTOP PUBLISHING	126	36.76	33.85	1.59	61.95	23.55	0.24	157.94
16	480303	UPHOLSTERING	93	45.92	14.43	6.83	56.18	20.70	0.51	144.57
16	480503	MACHINE SHOP ASSISTING	528	144.67	171.20	0.86	76.16	18.22	0.17	411.28
16	480506	SHEET METAL	39	1,431.69	1,106.90	0.00	83.67	46.08	0.74	2,669.08
16	480507	TOOL AND DIE MAKING	42	55.88	3.98	0.00	55.02	15.07	0.62	130.57
16	480508	WELDING/WELDER TECHNOLOGIES	761	88.23	19.24	3.13	62.64	19.85	0.52	193.60
16	480702	FURNITURE MAKING	421	31.98	6.19	2.26	69.34	19.05	0.64	129.47
16	489999	PRECISION PRODUCTION COURSE ENROLLEES	79	88.61	8.42	0.00	73.61	16.33	0.00	186.96
		PRECISION PRODUCTION	3,680	94.19	51.77	2.09	65.63	19.44	0.38	233.49
16	490107	PRIVATE PILOTING	332	34.07	1.83	0.12	78.33	18.95	0.80	134.09
16	490202	CONSTRUCTION EQUIPMENT OPERATOR	6	110.17	9.50	0.00	55.33	14.67	0.00	189.67

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			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	490205	TRUCK AND BUS DRIVING	6,109	43.43	9.31	1.96	82.76	14.67	0.88	153.00
16	490299	VEHICLE & EQUIPMENT OPERATION	27	0.00	0.00	0.00	46.78	23.30	0.00	70.07
16	490309	RIVERBOAT TRAINING	57	145.14	47.40	26.56	68.68	20.86	0.00	308.65
		TRANSPORTATION AND MATERIALS MOVING	6,531	43.72	9.23	2.07	82.23	14.98	0.86	153.09
16	500401	DESIGN, GENERAL	529	133.33	90.33	0.47	68.02	16.99	0.41	309.55
16	500406	COMMERCIAL PHOTOGRAPHY	99	16.41	5.72	2.56	76.81	19.38	1.03	121.91
		VISUAL AND PERFORMING ARTS	628	114.89	76.99	0.80	69.40	17.36	0.51	279.97
16	510205	SIGN LANGUAGE INTERPRETER	733	37.87	15.18	3.02	73.36	17.45	0.63	147.51
16	510601	DENTAL ASSISTANT	283	47.16	3.49	0.76	66.59	18.76	0.26	137.03
16	510603	DENTAL LABORATORY TECHNICIAN	22	44.18	1.00	0.73	67.82	17.64	0.27	131.64
16	510702	HOSPITAL/HEALTH FACILITIES	154	88.66	34.23	0.22	62.47	20.03	0.36	205.97
16	510707	MEDICAL RECORDS TECHNOLOGY	16	0.00	13.69	0.13	63.31	21.75	0.31	99.19
16	510710	CENTRAL SUPPLY TECHNOLOGY	126	0.00	54.75	0.17	63.33	21.79	0.31	140.34
16	510801	MEDICAL ASSISTANT	659	70.46	16.71	4.14	56.40	15.47	0.57	163.75
16	510803	OCCUPATIONAL THERAPY ASSISTANT	230	1,325.65	4.77	0.03	64.58	21.80	0.51	1,417.33
16	510806	PHYSICAL THERAPY ASSISTANT	458	44.73	22.90	2.02	58.28	15.60	0.48	144.02
16	510902	ELECTROCARDIOGRAPH TECHNOLOGY	415	28.68	11.84	0.97	74.16	21.09	0.42	137.14
16	510904	EMERGENCY MEDICAL TECHNOLOGY	15,975	23.90	11.64	2.69	55.16	14.23	0.12	107.74
16	510907	MEDICAL RADIOLOGIC TECHNOLOGY	527	33.97	12.12	0.22	63.06	21.83	0.59	131.79
16	510908	RESPIRATORY THERAPY TECHNOLOGY	200	42.78	54.36	12.17	42.54	16.36	0.99	169.18
16	510909	SURGICAL/OPERATING ROOM TECHNOLOGY	140	176.92	57.06	22.64	64.15	16.76	0.08	337.61
16	511004	MEDICAL LABORATORY TECHNOLOGY	1,118	67.96	32.21	14.00	54.41	17.56	0.55	186.69
16	511501	ALCOHOL/DRUG ABUSE COUNSELING	132	58.14	36.22	4.56	54.20	13.39	0.60	167.11
16	511502	PSYCHIATRIC/MENTAL HEALTH SERVICES	210	6.06	8.82	0.00	54.60	21.99	0.57	92.03
16	511601	NURSING (R.N. TRAINING)	289	69.46	5.22	0.30	65.32	15.34	0.73	156.37
16	511612	NURSING, REFRESHER COURSE	21,190	32.10	11.11	0.68	65.84	21.00	0.63	131.37
16	511613	PRACTICAL NURSE (LPN TRAINING)	183	23.49	21.24	0.21	63.41	15.45	1.37	125.17
16	511614	NURSE ASSISTANT/AIDE	15,188	31.28	6.34	0.60	70.77	21.16	0.86	131.00
16	511615	HOME HEALTH AIDE	72	0.00	11.94	0.03	55.29	21.49	0.54	89.29
16	511803	OPHTHALMIC MEDICAL TECHNOLOGY	19	0.00	95.74	0.11	63.32	21.79	0.26	181.21
16	512604	THERAPEUTIC RECREATIONAL ASSISTING	230	40.18	15.33	0.10	64.33	21.55	0.30	141.80
16	519996	LICENSURE REVIEW	18	0.00	24.39	0.17	63.28	21.78	0.28	109.89
16	519997	CASE STUDIES/PROBLEMS HEALTH PROF.	353	27.35	21.90	2.95	60.81	20.68	0.50	134.20
		HEALTH PROFESSIONS & RELATED SCIENCES	58,940	36.58	11.15	1.63	63.74	18.91	0.54	132.55
16	520101	BUSINESS, GENERAL	123	279.71	9.30	0.63	62.62	31.08	0.19	383.52

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	520201	BUSINESS ADMINISTRATION & MGMT.	2,567	34.50	43.33	1.84	70.62	19.02	0.52	169.84
16	520203	LOGISTICS & MATERIALS MANAGEMENT	224	53.78	23.89	0.24	52.55	14.51	2.96	147.93
16	520204	OFFICE SUPERVISION & MANAGEMENT	27	83.74	21.74	24.85	71.07	19.74	0.07	221.22
16	520205	OPERATIONS MANAGEMENT & SUPERVISION	600	8.82	47.34	2.78	53.69	15.72	2.15	130.51
16	520207	SELF-EMPLOYMENT TRAINING	75	40.00	8.11	0.00	71.51	20.99	0.35	140.95
16	520302	ACCOUNTING TECHNICIAN	1,398	28.95	5.42	4.91	73.40	20.90	0.55	134.14
16	520401	ADMIN ASST/SECRETARIAL SCIENCE	4,131	26.31	4.10	0.85	75.51	19.08	0.39	126.24
16	520403	LEGAL ADMIN ASST/SECRETARY	32	38.78	3.72	0.00	86.28	17.19	0.00	145.97
16	520404	MEDICAL ADMIN ASST/SECRETARY	2,677	36.74	3.11	0.90	69.79	25.72	0.99	137.25
16	520406	RECEPTIONIST	135	664.87	0.00	0.00	80.57	43.36	0.70	789.50
16	520407	INFO PROCESSING/DATA ENTRY	911	32.53	7.49	0.31	71.65	17.53	0.15	129.66
16	520408	GENERAL OFFICE/CLERICAL	4,899	21.56	9.30	2.24	79.56	22.82	0.35	135.81
16	520701	ENTERPRISE MANAGEMENT & OPERATION	905	18.60	11.63	1.67	63.75	16.13	0.87	112.66
16	520803	BANKING & FINANCIAL SUPPORT SERVICES	757	136.64	15.73	4.75	59.95	24.68	0.52	242.26
16	520807	INVESTMENTS AND SECURITIES	355	14.19	3.66	1.16	68.92	20.96	0.34	109.23
16	521001	HUMAN RESOURCES MANAGEMENT	1,530	29.68	10.94	0.35	75.61	17.78	0.46	134.83
16	521002	LABOR/PERSONNEL RELATIONS	9	0.11	16.44	17.67	67.89	16.22	0.11	118.44
16	521003	ORGANIZATIONAL BEHAVIOR STUDIES	650	21.23	10.79	1.72	65.28	16.53	0.52	116.07
16	521101	INTERNATIONAL BUSINESS	19	32.05	46.16	0.32	63.32	21.79	0.26	163.89
16	521202	BUSINESS COMPUTER PROGRAMMING	21,966	35.62	16.56	3.30	64.75	20.56	0.92	141.71
16	521203	BUSINESS SYSTEMS ANALYSIS	245	42.18	2.88	0.32	85.91	17.29	0.01	148.59
16	521204	BUSINESS SYSTEMS NETWORKING	53	0.00	72.57	0.34	69.62	21.15	0.32	164.00
16	521205	BUSINESS COMPUTER FACILITIES OPER.	394	34.22	5.03	0.59	82.70	18.11	0.08	140.74
16	521401	BUSINESS MARKETING AND MARKETING MGMT.	13	0.00	282.46	6.00	71.46	20.92	0.31	381.15
16	521501	REAL ESTATE	3,192	24.70	6.57	2.84	65.49	20.74	0.33	120.68
		BUSINESS MANAGEMENT/ADMIN. SERVICES	47,887	35.28	14.12	2.52	68.65	20.64	0.71	141.91
		TOTAL PCS 1.6	**185,898**	**34.94**	**16.63**	**2.89**	**65.06**	**18.54**	**0.53**	**138.60**
17	320101	BASIC SKILLS, GENERAL	693	60.06	15.05	0.00	72.62	18.15	0.00	165.88
17	320110	ABE	300,871	17.26	3.15	0.31	63.32	24.75	0.59	109.38
17	320113	READING	34,766	22.65	13.69	0.76	56.32	18.51	1.01	112.94
17	320114	COMPUTATIONAL SKILLS	15,198	37.62	16.29	0.61	60.88	20.27	0.49	136.17
17	320115	WORKFORCE SKILLS	3,165	10.95	2.01	0.25	66.56	14.51	0.32	94.59
17	320116	LIFE SKILLS	6,928	30.39	49.50	0.26	69.51	17.90	0.29	167.86
17	320117	CAREER EXPLORATION/AWARENESS	46	36.65	11.22	0.41	67.26	20.17	0.33	136.04
17	320119	FAMILY LITERACY	461	26.26	34.83	0.46	43.86	13.57	0.83	119.81
17	320120	BASIC SKILLS, GENERAL	14,232	26.05	14.22	0.48	70.39	18.49	0.47	130.10
17	320123	ENGLISH AS A SECOND LANGUAGE	26,618	31.56	14.68	0.90	51.00	16.75	0.67	115.55

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
17	320124	COMPUTATIONAL SKILLS	4,142	29.50	18.66	3.45	47.57	18.29	0.78	118.26
17	320125	WORKFORCE SKILLS	52	32.33	19.17	0.00	78.92	20.27	0.19	150.88
17	320126	LIFE SKILLS	451	20.21	7.39	0.95	70.66	17.10	0.08	116.40
17	320127	CAREER EXPLORATION/AWARENESS	174	12.20	3.40	0.48	67.70	17.59	0.33	101.71
17	320129	FAMILY LITERACY	26	38.00	56.73	1.77	70.69	17.92	0.88	186.00
		BASIC SKILLS	407,823	20.11	6.68	0.43	62.05	23.01	0.61	112.90
		TOTAL PCS 1.7	**407,823**	**20.11**	**6.68**	**0.43**	**62.05**	**23.01**	**0.61**	**112.90**
18	320101	BASIC SKILLS, GENERAL	897	35.07	7.75	0.00	72.62	18.15	0.00	133.60
18	320102	ACADEMIC AND INTELLECTUAL	888	32.15	7.83	0.00	72.62	18.15	0.00	130.75
18	320103	COMMUNICATION SKILLS	900	34.10	7.73	0.00	72.62	18.15	0.00	132.59
18	320104	COMPUTATIONAL SKILLS	141	26.34	34.53	37.17	67.92	16.28	0.18	182.43
18	320110	BASIC SKILLS, GENERAL	2,222	56.58	22.14	4.67	55.03	15.08	0.62	154.12
18	320120	BASIC SKILLS, GENERAL	1,517	4.25	26.40	7.19	55.03	15.08	0.62	108.57
18	320130	BASIC SKILLS,GENERAL	113,503	35.16	24.34	1.52	67.67	22.60	0.51	151.82
18	320132	ACADEMIC AND INTELLECTUAL	13,721	19.20	8.30	0.31	64.26	20.78	0.80	113.65
18	320133	READING,LITERACY & COMMUNICATIONS	17,370	19.16	9.22	5.06	57.02	19.59	0.73	110.79
18	320134	COMPUTATIONAL SKILLS	11,561	31.69	16.50	6.76	61.11	21.06	0.41	137.53
18	320135	WORKFORCE SKILLS	3,576	22.57	3.68	0.16	84.26	17.28	0.44	128.38
18	320136	LIFE SKILLS	1,333	94.82	278.45	0.26	76.52	18.50	0.48	469.03
18	320137	CAREER EXPLORATION/AWARENESS	918	149.45	18.13	0.32	60.54	15.83	2.44	246.71
18	320139	FAMILY LITERACY	99	39.00	70.66	3.43	68.34	16.81	1.22	199.46
	32	BASIC SKILLS	168,646	32.78	22.24	2.20	66.03	21.61	0.56	145.42
		TOTAL PCS 1.8	**168,646**	**32.78**	**22.24**	**2.20**	**66.03**	**21.61**	**0.56**	**145.42**
1.9	320140	BEGINNING ESL	433,050	13.93	1.55	0.04	60.26	19.36	0.57	95.71
19	320150	INTERMEDIATE ESL	99,516	41.67	12.14	0.30	60.12	17.87	0.62	132.72
19	320160	ADVANCED ESL	19,509	25.18	7.14	0.27	63.30	18.93	1.06	115.88
		BASIC SKILLS	552,075	19.33	3.66	0.10	60.34	19.07	0.59	103.09
19	330102	AMERICAN CITIZENSHIP	1,595	135.83	55.58	2.21	75.66	23.13	0.46	292.87
		CITIZENSHIP	1,595	135.83	55.58	2.21	75.66	23.13	0.46	292.87

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
TOTAL PCS 1.9	553,670	19.67	3.81	0.10	60.39	19.08	0.59	103.64